

## Section 14

### Federal Government Finances and Employment

This section presents statistics relating to the financial structure and the civilian employment of the Federal Government. The fiscal data cover the essential apparatus of public financing, namely appropriations, taxes, receipts, expenditures, and debt. The personnel data relate to civil staffing and payrolls for the different public functions and agencies, certain employee characteristics, and civil service status.

Principal sources of the fiscal data are *The Budget of the United States Government* published annually by the Bureau of the Budget and the Treasury Department's annual *Combined Statement of Receipts, Expenditures and Balances*, an abstract of the Treasury books relating to all of the receipt and appropriation accounts which report disbursements under the appropriations made by the Congress. The *Annual Report of the Secretary of the Treasury* is a convenient summary of yearly data relating to somewhat broader fields.

The day-to-day cash operations of the Federal Government clearing through the accounts of the Treasurer of the United States are reported in the *Daily Statement of the United States Treasury*. In the issue for the last day of the month the *Statement* contains information as to the public debt receipts and expenditures for the month and the outstanding public debt as of that day.

Receipts and expenditures of the Government classified as to budgetary and non-budgetary transactions and showing the budget surplus or deficit appear in the *Monthly Statement of Receipts and Expenditures of the United States Government*. The monthly *Treasury Bulletin* contains analytical material on fiscal operations and related Treasury activities. Another special aspect of Federal finances is presented in the Treasury Department's monthly *Circulation Statement of United States Money*.

Tax data are compiled by the Internal Revenue Service of the Treasury Department. The *Annual Report of the Commissioner of Internal Revenue* gives a detailed account of tax collections by kind of tax and geographic area. The agency's annual *Statistics*

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*of Income* reports present data from individual and corporate income tax returns. Biennial *Statistics of Income* publications present data from fiduciary income tax, estate tax, and gift tax returns.

Federal employment figures are compiled primarily by the Civil Service Commission. The figures are issued by that agency in its regular *Annual Report* and its *Monthly Report on Employment*. The Commission also publishes an annual report on the pay of Federal employees entitled *Pay Structure of the Federal Civil Service*. Data on Federal employment are also issued by the Bureau of Labor Statistics in its *Monthly Labor Review*.

**Treasury receipts and expenditures.**—All receipts of the Government, with a few exceptions, are deposited to the credit of the Treasurer of the United States, irrespective of their ultimate disposition or availability for expenditure. The Treasury Department currently uses two bases for the reporting of receipts: (1) Latest available reports of deposits in government depositories in the general account of the Treasurer of the United States; and (2) collections as reported by government collecting agencies.

Receipts on the first basis are presented in the *Daily Statement of the United States Treasury*, the purpose of which is to report receipts as promptly as possible. Receipts on a collection basis (taxes, customs duties, trust receipts, receipts of certain government corporations and public enterprises) and miscellaneous budget receipts which are on the basis of the latest reports of deposits in government depositaries are presented in the *Monthly Statement of Receipts and Expenditures of the United States Government*.

ment agencies held outside the Treasury as well as those in the general account of the Treasurer of the United States. The final statement issued after the close of the fiscal year is held open until all reports have been received covering deposits or collections for that year.

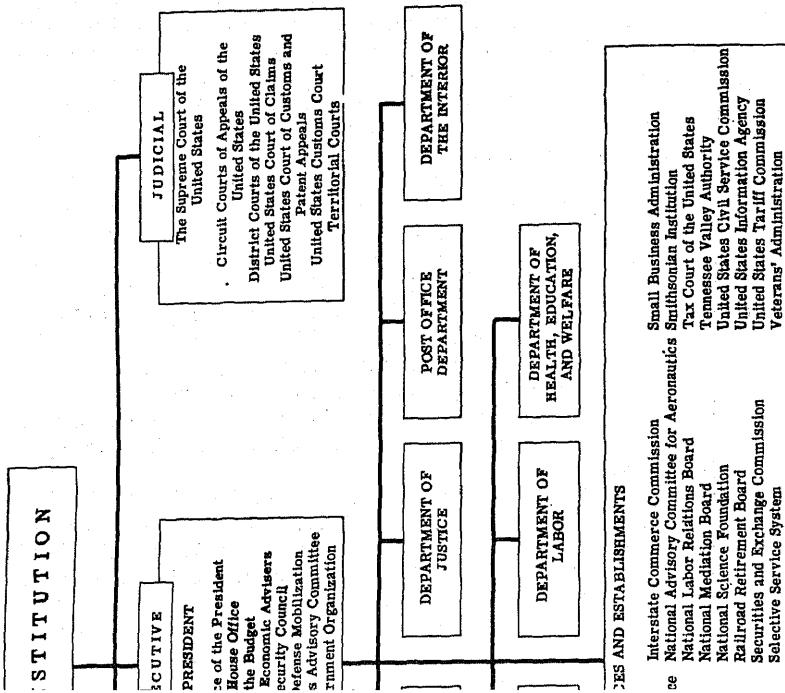
Under the Constitution, no money may be withdrawn from the Treasury unless appropriated by the Congress. The Treasury Department reports Government expenditures on two bases: (1) Checks paid or withdrawals affecting the account of the Treasurer of the United States; and (2) checks issued and cash payments made by disbursing officers. Transactions of the first type are reported in the *Daily Statement* referred to above; items representing interfund or intragovernmental payments are not included. Expenditures of the second type are presented in the *Monthly Statement*, mentioned above, and in the annual *Combined Statement of Receipts, Expenditures and Balances*, also cited earlier. These monthly and annual reports include payments

ure of indebtedness provides a more significant indication of trends in debt structure than does gross debt, since effects of nominal changes in financial practices and organization are largely removed. To obtain net figures, gross or total debt is adjusted for specific types of duplications pertaining to the following: (1) Federal Government and its corporations and agencies generally; (2) State and local governments; and (3) within the corporate area, those affiliated but legally distinct corporations which operate under a single management. In the noncorporate private area, data are gross throughout with no adjustments for duplications.

**Employment and payrolls.**—Employment data are collected from all departments and agencies of the Federal Government by the Civil Service Commission. The Commission does not collect personnel statistics from the District of Columbia Government. Employment figures represent the number of persons who occupied civilian positions on the last day of the calendar month shown and who are paid for personal services rendered for the Federal Government, regardless of the nature of appointment or method of payment. Intermittent workers are counted if they performed any service during the report month. Employment totals exclude persons serving without compensation, persons on leave without pay for scheduled periods longer than 30 days, persons in leave status after reduction-in-force, and persons hired

## GOVERNMENT OF THE UNITED STATES

[more important agencies are shown]



## YES AND ESTABLISHMENTS

- Interstate Commerce Commission
- National Advisory Committee for Aeronautics
- Small Business Administration
- National Labor Relations Board
- Smithsonian Institution
- National Mediation Board
- Tax Court of the United States
- Tennessee Valley Authority
- United States Civil Service Commission
- United States Information Agency
- Railroad Retirement Board
- United States Tariff Commission
- Securities and Exchange Commission
- Selective Service System
- Veterans' Administration
- Post Service.

FIG. XXIII.—RECEIPTS AND EXPENDITURES OF THE FEDERAL GOVERNMENT:  
1950 TO 1957

[See tables 455 and 456]

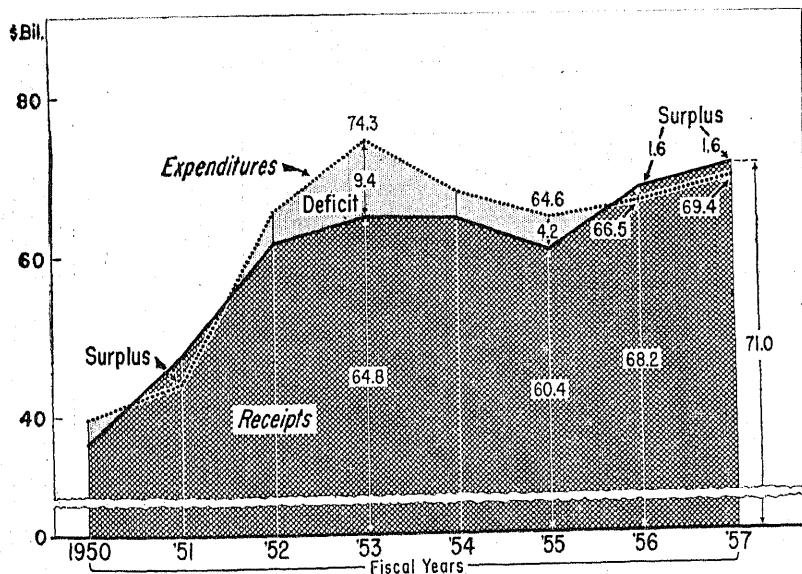
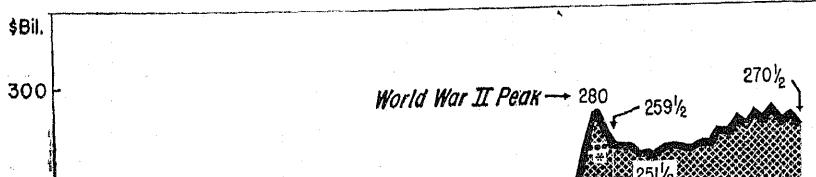


FIG. XXIV.—GROSS PUBLIC DEBT OF THE UNITED STATES: 1916 TO 1957

[See table 488]



No. 455.—RECEIPTS AND SURPLUS OR DEFICIT OF THE FEDERAL GOVERNMENT:  
1931 TO 1957

[In thousands of dollars. For years ending June 30. On basis of daily Treasury statements through 1952; beginning 1953, on basis of *Monthly Statement of Receipts and Expenditures of the U. S. Government*. Excludes trust accounts. See also *Historical Statistics, 1789-1945*, series P 89-98.]

YEARLY AVERAGE OR YEAR	RECEIPTS						Surplus (+) or deficit (-), re- ceipts com- pared with expendi- tures	
	Net <sup>1</sup>	Total	Customs <sup>2</sup>	Internal revenue		Sales of public lands <sup>3</sup>		
				Income and profits taxes	Other			
1931-1935	2,770,978	2,838,216	322,729	1,116,203	1,186,498	138	212,648	
1936-1940	4,960,614	5,442,480	379,957	2,108,871	2,740,862	121	212,669	
1940	5,144,013	5,893,368	348,591	2,125,325	3,177,809	117	241,526	
1941	7,102,931	7,995,612	301,870	3,469,638	3,892,037	178	241,888	
1942	12,555,436	13,676,680	324,291	7,960,465	5,032,653	90	294,525	
1943	21,986,701	23,402,322	324,291	16,083,660	6,050,300	129	933,933	
1944	43,635,315	45,441,049	431,252	34,654,852	7,030,135	99	3,324,711	
1945	44,475,304	47,750,306	354,776	35,173,051	8,728,951	184	3,493,345	
1946	39,771,404	44,238,135	435,475	30,884,796	9,425,537	127	3,492,200	
1947	39,786,181	44,508,189	494,078	29,305,568	10,073,840	143	4,634,559	
1948	41,488,179	46,085,907	421,723	31,170,968	10,682,517	214	3,828,335	
1949	37,695,549	42,773,506	384,485	29,482,284	10,825,001	(4)	4,081,736	
1950	36,494,901	41,310,628	422,650	28,262,671	11,185,936	(4)	4,149,370	
1951	47,567,613	53,368,672	624,008	37,752,554	13,353,541	(4)	4,168,569	
1952	61,390,945	67,999,370	560,696	51,346,528	14,288,369	(4)	4,183,779	
1953	64,825,044	72,649,135	613,420	54,362,968	15,808,006	(4)	4,186,741	
1954	64,655,387	73,172,936	562,021	53,005,571	16,394,081	(4)	4,231,264	
1955	66,388,743	69,454,196	606,397	49,914,828	16,373,866	(4)	4,259,107	
1956	68,165,330	78,820,426	704,898	56,632,598	18,470,485	(4)	4,306,445	
1957	71,028,650	83,675,321	764,461	60,560,425	19,611,546	(4)	4,274,889	
							+1,595,572	

<sup>1</sup> Total receipts less refunds of receipts, and less transfers of tax receipts to Federal old-age and survivors insurance trust fund beginning 1937 and to railroad retirement account beginning 1938.

<sup>2</sup> Tonnage tax is included in Other receipts, except for 1931.

<sup>3</sup> On basis of deposits received.

<sup>4</sup> Sales of public lands included in Other receipts.

No. 456.—EXPENDITURES AND GROSS DEBT OF THE FEDERAL GOVERNMENT:  
1931 TO 1957

[For years ending June 30. See headnote, table 455. See also *Historical Statistics, 1789-1945*, series P 99-107 and P 132-133]

YEARLY AVERAGE OR YEAR	EXPENDITURES (\$1,000) <sup>1</sup>						GROSS DEBT <sup>2</sup>		
	Total	Depart- ment of the Army <sup>3</sup>	Depart- ment of the Navy	Depart- ment of the Air Force	Veterans' pensions <sup>4</sup>	Interest on the public debt	All other <sup>5</sup>	Amount (millions of dol- lars)	Per capita (dol- lars)
1931-1935	5,214,874	458,730	358,770	-----	279,008	695,549	3,422,814	28,701	225.55
1936-1940	8,192,367	698,674	649,179	-----	408,758	904,707	5,531,049	42,968	325.23
1940	9,062,032	907,160	891,485	-----	429,178	1,040,936	5,793,274	42,968	325.23
1941	13,292,204	3,938,943	2,813,058	-----	433,148	1,110,693	5,466,362	48,961	367.09
1942	34,045,679	14,325,605	8,579,589	-----	431,204	1,260,055	9,449,202	72,422	537.13
1943	79,407,131	42,525,563	20,888,349	-----	442,394	1,808,160	13,742,655	136,696	990.83
1944	95,058,338	49,438,330	26,537,634	-----	494,959	2,608,980	15,978,805	201,003	1,452.44
1945	98,416,220	50,400,102	30,047,152	-----	772,190	3,616,086	13,490,090	258,682	1,848.60
1946	60,447,574	27,986,768	15,164,412	-----	1,261,415	4,721,958	11,313,020	269,422	1,905.42
1947	39,032,393	9,172,139	5,597,203	-----	1,929,226	4,957,922	17,375,903	258,286	1,792.05
1948	33,068,709	7,698,556	4,284,619	-----	2,080,130	5,211,102	13,794,302	252,292	1,720.71
1949	39,508,988	7,882,397	4,434,706	1,690,461	(7)	6,339,396	20,180,029	252,770	1,694.75
1950	39,617,003	5,789,468	4,129,546	3,520,633	(7)	5,749,913	20,427,444	257,357	1,696.68
1951	44,057,581	8,655,939	5,862,549	4,358,504	(7)	5,612,655	17,588,085	255,222	1,653.42
1952	65,407,585	17,452,710	10,231,264	12,851,619	(7)	5,859,263	19,012,727	259,105	1,650.06
1953	74,274,257	17,054,333	11,874,630	15,085,228	(7)	6,063,580	23,756,286	266,071	1,668.74
1954	67,772,353	13,515,388	11,292,304	15,668,473	(7)	6,382,486	20,913,202	271,260	1,670.14
1955	64,569,973	9,450,383	9,731,611	16,405,038	(7)	6,370,362	22,612,579	274,374	1,660.16
1956	66,539,776	9,274,301	9,743,715	16,749,648	(7)	6,786,599	23,985,513	272,751	1,621.84
1957	69,433,078	9,704,788	10,397,224	18,300,926	(7)	7,244,193	23,725,947	270,527	1,579.91

<sup>1</sup> Excludes debt retirements, refunds of receipts and capital transfers, and beginning 1951, investments of wholly owned Government corporations in public debt securities.

<sup>2</sup> Includes all expenditures (including rivers and harbors and Panama Canal), and Air Force prior to 1949, irrespective of original source of funds.

<sup>3</sup> On basis of checks issued. Represents expenditures under appropriation "Army and Navy pensions," administered by Veterans' Administration.

<sup>4</sup> Includes expenditures of Office of Secy. of Defense, expenditures for "Govt. corporations (wholly owned), etc. (net)" beginning 1932; expenditures for veterans pensions beginning 1949, and expenditures of Dept. of Defense not segregated as to respective departments beginning 1952.

<sup>5</sup> Represents gross debt as of end of each period; e. g., 1935, 1940, etc.

<sup>6</sup> For comparability with earlier years, all transactions relating to Foreign Economic Cooperation Trust Fund (amounting to \$3,000,000,000) have been consolidated with budget expenditures. <sup>7</sup> Included in All other.

Source of tables 455 and 456: Treasury Department, *Annual Report of the Secretary*; annual and current data published in *Monthly Statement of Receipts and Expenditures of the United States Government*.

No. 457.—FEDERAL GOVERNMENT EXPENDITURES, BY ORGANIZATION UNIT: 1951 TO 1958

[In millions of dollars. For years ending June 30. Expenditures reported on a checks-issued basis; prior to 1953, adjusted to the *Daily Treasury Statement* basis, which was partly checks issued and partly checks paid. "Budget" receipts, expenditures, and authorizations, as used in this and following tables, are mainly those of general and special accounts. Excluded from both receipts and expenditures are refunds of receipts and transfers from the general fund to trust funds. Budget expenditures also include net transactions (expenditures minus receipts) of wholly owned Government corporations and enterprises; omitted from both expenditures and receipts are transfers of capital between wholly owned Government corporations and the United States Treasury, and debt transactions of Government enterprises (expenditures from public debt authorizations are included). Figures in early years have not been revised to reflect recent changes in organizational structure.]

DESCRIPTION OR ORGANIZATION UNIT	1951	1952	1953	1954	1955	1956	1957	1958
<b>Total budget expenditures</b>	<b>44,058</b>	<b>65,408</b>	<b>74,274</b>	<b>67,772</b>	<b>64,570</b>	<b>66,540</b>	<b>69,433</b>	<b>72,788</b>
Legislative branch	61	62	61	59	65	85	97	116
The Judiciary	25	27	27	28	30	37	39	44
Executive Office of the President	9	9	9	9	9	10	10	12
Funds appropriated to the President	4,158	4,983	5,783	5,282	4,381	4,473	4,110	4,154
Independent offices:								
Atomic Energy Commission	807	1,870	1,701	1,895	1,857	1,651	1,990	2,300
Civil Service Commission	324	332	346	50	47	253	545	22
Export-Import Bank of Washington	76	29	117	99	101	100	100	303
Farm Credit Administration			1 83	1 76	56	43	1 28	1 5
Federal Civil Defense Administration	(2)	33	50	59	42	56	68	67
General Accounting Office	32	32	32	31	31	33	33	35
Nat'l Advisory Comm. for Aeronautics	62	67	79	90	74	71	76	94
Philippine War Damage Commission	87	(2)	(2)					
Railroad Retirement Board	39	43	33	35	(2)			
Reconstruction Finance Corporation	1 92	1 220	1 98	1 378				
Small Business Administration				7	22	54	74	92
Tennessee Valley Authority	72	185	184	238	172	1 9	1 7	41
United States Information Agency				71	84	86	108	100
Veterans Administration	5,389	4,923	4,334	4,249	4,405	4,731	4,805	5,124
Other independent offices	97	197	170	103	77	103	152	181
General Services Administration	840	1,070	1,107	806	973	523	558	447
Housing and Home Finance Agency	461	885	384	1 616	153	39	1 23	207
Department of Agriculture	834	1,242	3,217	2,915	4,636	5,177	5,006	5,327
Department of Commerce	803	979	1,063	1,000	1,077	1,293	562	652
Department of Defense—Military functions:								
Office of the Secretary of Defense			{ 15	12	13	14	14	21
Interservice activities			304	452	481	582	602	716
Department of the Army	7,477	15,706	16,242	12,910	8,899	8,702	9,063	9,043
Department of the Navy	5,583	10,161	11,875	11,298	9,738	9,745	10,398	10,640
Department of the Air Force	6,349	12,708	15,085	15,668	16,407	16,749	18,363	18,441
Department of Defense—Civil functions	3 994	3 710	813	605	548	573	630	662
Department of Health, Education, and Welfare	1,571	1,671	1,920	1,981	1,993	2,071	2,295	2,745
Department of the Interior	587	585	587	535	515	512	572	647
Department of Justice	151	195	171	183	182	216	214	223
Department of Labor	233	253	300	355	394	412	418	463
Post Office Department (general fund)	626	740	659	312	356	468	518	686
Department of State	281	258	271	156	137	142	179	228
Treasury Department:								
Interest on public debt	5,615	5,853	6,504	6,382	6,438	6,787	7,244	7,800
Other	748	774	821	957	362	932	817	841
District of Columbia (United States share)	11	11	12	13	22	22	26	30
Allowance for contingencies								200
Adjustment to daily Treasury statement basis	-705	-855						

## No. 458.—RECEIPTS FROM AND PAYMENTS TO THE PUBLIC BY THE FEDERAL GOVERNMENT: 1930 TO 1959

[In billions of dollars. For years ending June 30. Receipts from and payments to public exclude intragovernmental financial transactions but include operations of trust (including deposit) accounts and Government-sponsored enterprises as reflected on the books of the Treasurer of the United States as well as budget accounts of Federal Government. Net cash borrowing or repayment of borrowing from the public excludes borrowing by Treasury from Federal trust accounts and *Government-sponsored enterprises*, and also excludes certain types of public debt transactions like issuance and redemption of Armed Forces leave bonds. The public is defined to comprise individuals; banks (including Federal Reserve and Postal Savings System); private corporations; businesses; State, local, and foreign governments; and international organizations. For additional explanation, see 1959 *Budget*, pp. 879-882 and headnote to table 457.]

YEAR	Receipts from the public <sup>1</sup>	Payments to the public	Excess of receipts from (+) or payments to (-) the public	Receipts from exercise of monetary authority <sup>2</sup>	Decrease (+) or increase (-) in Govern- ment cash balances <sup>3</sup>	Decrease (+) or in- crease (-) in Exchange Stabiliza- tion Fund balance	Net cash borrow- ing (-) or repay- ment of borrow- ing (+) from the public
	(1)	(2)	(3) = (1) - (2)	(4)	(5)	(6)	(7) = (3) + (4) + (5) + (6)
1930	4.0	3.1	+ .9	(4)	(4)	-	+ .9
1935	3.8	6.3	-2.4	.2	+ .7	-	-1.5
1940	6.9	9.6	-2.7	.1	+ .9	-	-1.7
1945	50.2	95.2	-45.0	.1	-4.5	-	-49.5
1946	43.5	61.7	-18.2	.3	+10.5	-	-7.4
1947	43.5	36.1	+6.6	.1	+10.9	+1.8	+19.4
1948	45.4	36.5	+8.9	(4)	-1.6	-	+7.3
1949	41.6	40.6	+1.0	(4)	+1.5	-	+2.5
1950	40.9	43.1	-2.2	(4)	-2.0	-	-4.2
1951	53.4	45.8	+7.6	(4)	-1.8	-	+5.8
1952	68.0	68.0	(0)	.1	+ .4	-	+ .5
1953	71.5	76.8	-5.3	.1	+2.3	-	-2.9
1954	71.6	71.9	-2	.1	-2.4	-	-2.5
1955	67.8	70.5	-2.7	(4)	+ .9	-	-1.8
1956	77.1	72.6	+4.5	(4)	-1	-	+4.4
1957	82.1	80.0	+2.1	(4)	+1.0	-	+3.1
1958 estimate	85.1	84.9	+2	.1	- .4	-	- .2
1959 estimate	87.3	86.7	+ .6	.1	-	-	+ .7

<sup>1</sup> Receipts are net of refunds.

<sup>2</sup> Consists of the increment resulting from reduction in weight of the gold dollar and the seigniorage on silver.

<sup>3</sup> Consists of change in Treasurer's balance through 1953. For years after 1953, also includes change in cash balances held outside the Treasury. Coverage of accounts outside the Treasury is not necessarily complete in 1954 and 1955 as accounting and reporting systems were in process of revision.

<sup>4</sup> Less than \$50 million.

Source: Executive Office of the President, Bureau of the Budget; *Budget of the United States Government*, Special Analysis A, and records.

## No. 459.—BUDGET RECEIPTS AND EXPENDITURES OF THE FEDERAL GOVERNMENT—PERCENT DISTRIBUTION, BY MAJOR FUNCTION: 1951 TO 1958

[For years ending June 30. For explanation of terms, see headnote, table 457. Based on figures shown in table 460.]

MAJOR FUNCTION	1951	1952	1953	1954	1955	1956	1957	1958 est- imate
<b>Budget receipts</b>	<b>100.0</b>							
Individual income taxes	45.5	45.5	46.4	45.7	47.6	47.2	50.1	51.4
Corporation income taxes	29.6	34.6	32.8	32.6	29.6	30.6	29.8	28.2
Excise taxes	18.2	14.4	15.2	15.4	15.1	14.6	12.8	12.3
Customs, employment taxes, and other receipts	6.7	5.5	5.6	6.3	7.7	7.6	7.3	8.1
<b>Budget expenditures</b>	<b>100.0</b>							
Major national security	50.9	70.2	69.8	70.6	65.2	62.8	63.9	61.6
International affairs and finance	8.5	1.3	1.0	1.1	1.1	1.0	1.2	2.0
Veterans' services and benefits	12.1	7.4	5.8	6.3	6.9	7.1	6.9	6.9
Labor and welfare	4.7	3.3	3.3	3.7	3.9	4.2	4.3	4.7
Agriculture and agricultural resources	1.5	1.6	3.9	3.8	6.8	7.4	6.6	6.8
Natural resources	2.9	2.1	2.0	1.9	1.9	1.7	1.9	2.0
Commerce and housing	5.0	4.0	3.4	1.2	2.3	3.0	2.1	3.0
General government	3.0	2.8	2.0	1.8	1.9	2.5	2.6	1.9
Interest	13.0	9.1	8.8	9.6	10.0	10.3	10.5	10.8
Reserve for contingencies	-	-	-	-	-	-	-	-
Adjustment to daily Treasury statement	-1.6	-1.3	-	-	-	-	-	0.3

<sup>1</sup> See footnote 2, table 460.

Source: Executive Office of the President, Bureau of the Budget; *Budget of the United States Government*, Special Analysis K.

## RECEIPTS AND EXPENDITURES

369

~~1951 1952 1953 1954 1955 1956 1957 1958~~

[In millions of dollars. For years ending June 30. For explanation of terms, see headnote, table 457]

SOURCE AND FUNCTION	1951	1952	1953	1954	1955	1956	1957	1958 estimate
Budget surplus (+) or deficit (-)	+3,510	-4,017	-9,449	-3,117	-4,180	+1,626	+1,596	-388
Budget receipts	47,568	61,391	64,825	64,655	60,390	68,165	71,029	72,400

No. 460.—BUDGET RECEIPTS AND EXPENDITURES OF THE FEDERAL GOVERNMENT,  
BY FUNCTION: 1951 TO 1958—Continued

[In millions of dollars]

SOURCE AND FUNCTION	1951	1952	1953	1954	1955	1956	1957	1958 estimate
General government	1,327	1,464	1,474	1,239	1,201	1,629	1,789	1,377
Legislative functions	50	50	49	49	60	77	90	101
Judicial functions	30	30	29	29	31	38	40	44
Executive direction and management	17	14	11	11	12	12	12	14
Federal financial management	413	438	442	449	431	475	476	508
General property and records management	181	232	185	155	104	164	104	255
Central personnel management and employment costs	351	308	387	93	115	334	627	124
Civilian weather services	24	20	28	26	25	34	38	39
Protective services and alien control	126	176	147	160	157	188	187	193
Territories and possessions, and D. C.	22	50	55	53	67	60	74	82
Other general government	112	79	140	213	139	238	51	17
Interest	5,714	5,934	6,583	6,470	6,438	6,846	7,308	7,867
On the public debt	5,615	5,853	6,504	6,382	6,370	6,787	7,244	7,800
On refunds of receipts	98	78	75	83	62	54	57	61
On uninvested funds	6	5	5	5	5	6	6	6
Allowance for contingencies								200
Adjustment to daily Treasury statement basis	-705	-857						
Memorandum:								
Capital transfers from revolving funds to general fund	208	208	205	364	605	301	225	132
Investments of revolving funds in United States securities	104	101	70	477	126	101	36	127

<sup>1</sup> Includes taxes not otherwise classified.

<sup>2</sup> Net of receipts of public enterprise funds. Excludes payments to railroad retirement trust account other than military service credits, formerly included in labor and welfare.

<sup>3</sup> Expenditures for Army defense include some expenditures for support of the Air Force financed from 1949 and prior year appropriations.

<sup>4</sup> Deduct; excess of repayments and collections over expenditures.

Source: Executive Office of the President, Bureau of the Budget; *Budget of the United States Government*, Special Analysis K.

No. 461.—COMMERCIAL-INDUSTRIAL ACTIVITIES OF THE FEDERAL GOVERNMENT:  
1954-55

[Assets in millions of dollars. Represents an inventory of executive agencies of those activities which provided a service or product for the Government's use during fiscal years 1954 or 1955 (determined by availability of data); some activities have been curtailed or terminated since their listing. Covers continental U. S., Alaska, and Hawaii. Excludes those activities with capital assets of less than \$5,000 and production valued at less than \$25,000 a year. Also excludes those activities normally considered a part of management of a private enterprise (personnel work, bookkeeping, accounting) and certain public services and utilities. Dept. of Defense comprises only manufacturing activities of the military functions. Employees are those engaged directly in the activity.]

GOVERNMENT FACILITIES	Installations	Capital assets <sup>1</sup>	Government employees
Total	19,771	11,864	266,521
Government-operated	19,321	2,990	266,521
Civilian agencies	18,964	761	98,844
Department of Defense	357	2,229	169,677
Government-owned, contractor-operated	450	8,874	—
Civilian agencies	301	4,029	—
Department of Defense	149	4,845	—
Wholly Government-owned	106	4,192	—
Partly Government-owned	43	654	—

ACTIVITIES CLASSIFIED BY INDUSTRY	GOVERNMENT-OPERATED		GOVERNMENT-OWNED, CONTRACTOR-OPERATED	
	Installations	Capital assets <sup>1</sup>	Installations	Capital assets <sup>1</sup>
Total	19,321	2,990	450	8,874
Agriculture, forestry, and fisheries	117	11	—	—
Mining	11	2	3	(2)
Contract construction	981	160	1	1
Manufacturing:				
Civilian agencies	305	63	47	3,357
Department of Defense	357	2,229	149	4,845
Wholly Government-owned	—	—	106	4,192
Partly Government-owned	—	—	43	654
Transportation, communications, and other public utilities	6,061	368	113	168
Wholesale trade	13	11	—	—
Retail trade	298	9	6	1
Finance, insurance, and real estate	328	11	2	(2)
Services	10,850	125	129	501

<sup>1</sup> Listed at acquisition cost, where known. <sup>2</sup> Less than \$500,000.

Source: Executive Office of the President, Bureau of the Budget; *An Inventory of Certain Commercial-Industrial Activities of the Government*, May 1956.

## No. 462.—FEDERAL GOVERNMENT OBLIGATIONS FOR SCIENTIFIC RESEARCH AND DEVELOPMENT: 1950 TO 1958

[In millions of dollars. For years ending June 30]

AGENCY	1950	1951	1952	1953	1954	1955	1956	1957 <sup>1</sup>	1958 <sup>1</sup>
Total obligations:									
Excluding military pay and allowances-----	1,176	1,812	2,195	2,148	1,900	2,095	2,505	3,162	3,138
Including military pay and allowances-----	(2)	(2)	(2)	(2)	(2)	2,252	2,693	3,358	3,377
Conduct of research and development:									
Excluding military pay and allowances-----	973	1,482	1,887	1,900	1,744	1,887	2,231	2,635	2,782
Including military pay and allowances-----	(2)	(2)	(2)	(2)	(2)	2,045	2,419	2,830	3,021
Department of Agriculture-----	57	55	55	56	59	72	83	101	116
Department of Commerce-----	22	11	10	11	8	15	18	23	30
Department of Defense:									
Excluding military pay and allowances-----	600	1,126	1,509	1,477	1,283	1,372	1,585	1,725	1,707
Including military pay and allowances-----	(2)	(2)	(2)	(2)	(2)	1,529	1,773	1,921	1,946
Department of the Army-----	110	307	459	420	367	367	405	420	403
Military functions-----	117	305	457	419	365	366	404	418	400
Civil functions-----	2	2	2	1	2	(3)	1	2	3
Department of the Navy-----	258	450	551	490	413	395	496	514	505
Department of the Air Force-----	224	369	499	567	502	588	640	681	671
Departmentwide funds-----	(2)	(2)	(2)	(2)	(2)	157	188	196	239
Military pay and allowances-----	(2)	(2)	(2)	(2)	(2)	22	45	110	128
Department of Health, Education, and Welfare-----	34	38	44	50	58	68	86	144	170
Department of the Interior-----	29	30	31	32	38	35	38	46	52
Atomic Energy Commission-----	172	158	169	204	230	253	336	468	570
National Advisory Committee for Aeronautics-----	43	45	51	48	47	43	50	56	67
National Science Foundation-----		(3)	1	2	5	10	16	40	35
All other agencies-----		16	18	19	19	16	20	32	35
Increase of research and development plant-----	203	330	307	248	156	207	274	527	350

<sup>1</sup> Estimated.<sup>2</sup> Not available.<sup>3</sup> Less than \$500,000.Source: National Science Foundation; annual report, *Federal Funds for Science*.

**[In millions of dollars.]** For years ending June 30. Data differ from those in table 455 because certain taxes paid currently into Treasury depositaries were excluded by Internal Revenue Service until quarterly returns supported by depositary receipts reached IRS offices. See also *Historical Statistics, 1789-1945*, series P 109-129.

YEAR	Total internal revenue collections	INCOME, PROFITS, AND EMPLOYMENT TAXES			Estate and gift taxes	Alcohol taxes	Tobacco taxes	Manufacturers' excise taxes	All other taxes
		Total	Individual income and employment taxes <sup>1</sup>	Corporation income and profits taxes <sup>2</sup>					
1940	5,340	2,963	1,816	1,148	360	624	609	447	337
1945	43,800	36,841	20,813	16,027	643	2,810	932	783	2,292
1950	38,957	30,652	19,798	10,884	706	2,219	1,328	1,836	2,215
1953	69,687	58,849	37,255	21,595	891	2,781	1,655	2,863	2,647
1954	69,920	59,468	37,921	21,546	935	2,783	1,580	2,689	2,465
1955	66,289	56,134	37,870	18,265	936	2,743	1,571	2,885	2,019
1956	75,113	63,932	42,633	21,299	1,171	2,921	1,613	3,456	2,019
1957 <sup>3</sup>	80,172	68,141	46,610	21,531	1,378	2,973	1,674	3,762	2,244

<sup>1</sup> Beginning January 1951, withheld income taxes and social security employment taxes on employees and employers are paid into the Treasury in combined amounts without separation as to type of tax; figures for prior years have been combined accordingly in this table for purposes of comparison.

<sup>2</sup> Includes tax on business income of exempt organizations.

<sup>3</sup> Excludes \$8,767,000 transferred to the Government of Guam, (\$3,363,000 from individual income and employment taxes and \$404,000 from corporation income and profits taxes).

**No. 465.—INTERNAL REVENUE COLLECTIONS, BY DETAILED SOURCES: 1956 AND 1957**  
**[In thousands of dollars.]** For years ending June 30. See headnote, table 464.

TYPE OF TAX	1956	1957	TYPE OF TAX	1956	1957
Total	75,112,649	80,171,971	Misc. internal revenue—Con.		
Income, profits, and employment taxes	63,931,948	68,140,946	Mfrs.' excise taxes—Con.		
Individual income and employment	42,633,426	46,610,293	Phonograph records	12,324	16,450
Withheld	30,478,510	33,481,192	Musical instruments	12,776	14,781
Income and old-age insurance	29,844,187	32,865,172	Mechanical pencils, etc.	9,576	9,114
Railroad retirement	634,323	616,020	Refrigerators, freezers, air conditioners, etc.	49,078	46,894
			Matches	6,160	5,866

## No. 466.—INTERNAL REVENUE COLLECTIONS, BY STATES AND OTHER AREAS: 1955 TO 1957

[In millions of dollars. For years ending June 30. See headnote, table 464. Tax receipts are credited to States in which collections made. Receipts in the various States do not indicate the tax burden of the respective States, since burden may eventually be borne by persons in other States.]

STATE OR OTHER AREA	TOTAL <sup>1</sup>			INDIVIDUAL INCOME AND EMPLOYMENT TAXES <sup>2</sup>			CORPORATION INCOME AND PROFITS TAXES <sup>3</sup>		
	1955	1956	1957	1955	1956	1957	1955	1956	1957
	TOTAL	66,239	75,113	80,172	37,870	42,633	46,610	18,265	21,299
New England	3,578	3,953	4,337	2,366	2,630	2,833	896	958	1,038
Maine	163	180	195	112	124	136	44	45	49
New Hampshire	118	136	150	90	102	111	23	28	30
Vermont	65	73	80	47	54	58	15	13	15
Massachusetts	1,792	1,973	2,180	1,196	1,320	1,422	432	466	530
Rhode Island	275	301	331	100	212	224	65	68	75
Connecticut	1,166	1,290	1,402	732	818	882	818	838	840
Middle Atlantic	19,357	21,971	23,220	10,692	11,795	12,765	6,389	7,427	7,613
New York	12,684	14,316	15,095	6,611	7,332	7,762	4,749	5,427	5,613
New Jersey	2,016	2,191	2,356	1,267	1,410	1,509	449	490	552
Pennsylvania	4,658	5,464	5,768	2,815	3,233	3,494	1,191	1,510	1,449
East North Central	17,940	21,038	21,689	9,419	10,810	11,612	5,399	6,683	6,545
Ohio	4,228	4,759	5,875	2,443	2,818	3,102	1,300	1,398	1,945
Indiana	1,393	1,675	1,775	803	1,039	1,085	285	317	346
Illinois	5,440	6,098	6,572	3,136	3,493	3,802	1,584	1,828	1,899
Michigan	5,672	7,156	6,211	2,341	2,665	2,710	1,876	2,745	1,926
Wisconsin	1,207	1,350	1,455	696	795	854	353	395	429
West North Central	4,226	4,631	4,777	2,687	2,954	3,112	1,111	1,212	1,167
Minnesota	1,029	1,151	1,216	637	716	762	287	323	334
Iowa	535	572	536	378	400	419	129	142	134
Missouri	1,638	1,817	1,845	954	1,076	1,124	486	523	488
North Dakota	64	69	79	64	58	68	8	8	8
South Dakota	75	79	82	60	64	67	11	11	10
Nebraska	400	423	432	286	296	308	64	74	69
Kansas	486	520	537	319	344	364	127	131	122
South Atlantic	7,111	7,756	8,097	3,783	4,134	4,358	1,576	1,779	1,812
Delaware	779	838	760	257	290	289	491	503	455
Maryland <sup>4</sup>	1,886	1,859	1,852	1,342	1,290	1,275	262	289	282
Virginia	1,054	1,182	1,237	467	547	582	173	218	238
West Virginia	267	312	341	188	218	239	58	76	83
North Carolina	1,498	1,663	1,789	428	495	529	222	276	288
South Carolina	242	270	283	165	185	196	68	69	72
Georgia	648	741	801	406	476	512	164	176	193
Florida	737	891	1,033	529	633	736	137	172	201
East South Central	2,364	2,628	2,804	1,033	1,182	1,262	357	429	468
Kentucky	1,342	1,440	1,530	294	339	362	138	157	170
Tennessee	505	566	605	360	399	424	108	126	139
Alabama	378	455	492	270	318	342	89	117	128
Mississippi	139	167	177	108	126	134	22	29	30
West South Central	3,603	3,889	4,208	2,282	2,512	2,673	897	931	987
Arkansas	166	179	184	122	133	143	34	36	32
Louisiana	547	600	672	346	387	431	123	131	151
Oklahoma	644	703	784	351	375	402	161	186	189
Texas	2,245	2,407	2,558	1,464	1,617	1,696	580	578	616
Mountain	1,492	1,672	1,813	1,116	1,264	1,377	253	281	289
Montana	120	129	136	91	97	105	23	24	24
Idaho	109	120	131	80	93	106	25	23	21
Wyoming	57	59	66	45	46	52	7	7	7
Colorado	680	782	838	510	589	626	109	129	133
New Mexico	118	125	139	91	101	115	14	15	15
Arizona	168	185	213	131	146	167	29	29	33
Utah	154	176	193	105	120	133	35	41	42
Nevada	87	96	97	64	72	72	13	13	15
Pacific	6,415	7,353	8,058	4,346	5,018	5,555	1,358	1,562	1,574
Washington	802	847	899	557	599	643	182	186	182
Oregon	429	498	515	332	376	398	75	98	92
California	5,184	6,008	6,644	3,457	4,043	4,544	1,102	1,278	1,301
Alaska	45	44	36	41	39	31	2	2	3
Hawaii	126	141	154	92	101	112	27	31	34
International Operations Division			121			98			(5)
Puerto Rico	32	34	38	12	14	17			(5)
All other			83			82			(5)
Undistributed depositary receipts <sup>6</sup>			861			797			(5)
Transferred to Gov't of Guam <sup>7</sup>			-4			-3			(5)

<sup>1</sup> Includes miscellaneous taxes in following amounts (in millions): 1955, \$10,154; 1956, \$11,181; 1957, \$12,031.

<sup>2</sup> Includes taxes withheld on salaries and wages. <sup>3</sup> Includes tax on business income of exempt organizations.

<sup>4</sup> Includes collections for D. C.; separate data not available.

<sup>5</sup> Under \$500,000.

<sup>6</sup> Effective Jan. 2, 1957, revised accounting procedures provide for the central reporting, by the Treasury Bureau of Accounts, of amounts of depositary receipts issued in national totals only. These amounts included in total tax collections but not in State distribution.

<sup>7</sup> Beginning 1957, collections adjusted to exclude amounts originally deposited in the U. S. Treasury and subsequently transferred to the Government of Guam, in accordance with Public Law 630, approved Aug. 1, 1950.

Source: Treasury Department, Internal Revenue Service; *Annual Report of the Commissioner*.

No. 467.—INDIVIDUAL INCOME TAX LIABILITY AND EFFECTIVE RATES, FOR SELECTED  
INCOME GROUPS: 1924 TO 1957  
[Maximum earned net income assumed]

GROUP AND REVENUE ACT	INCOME YEAR	LIABILITY <sup>1</sup> (DOLLARS) OF THOSE WITH NET INCOME OF—									
		\$600	\$1,000	\$2,000	\$3,000	\$5,000	\$8,000	\$10,000	\$25,000	\$100,000	\$500,000
<b>Single person, no dependent:</b>											
1924			15	30	60	150	225	1,635	22,645	199,645	
1926	1925 <sup>2</sup> -1927		6	17	40	101	154	1,234	16,134	116,134	
1928	1928, 1930-1931		6	17	40	101	154	1,099	15,844	115,844	
	1929 <sup>3</sup>		2	6	13	52	90	922	14,930	110,930	
1932	1932-1933		40	80	160	420	600	2,640	30,220	263,720	
1934	1934-1935		32	68	140	378	560	2,804	31,404	264,844	
1936, 1938 <sup>4</sup>	1936-1939		32	68	140	378	560	2,804	33,354	305,224	
1940	1940 <sup>5</sup>		4	44	84	172	449	686	4,253	44,268	330,083
1941	1941		21	117	221	483	1,031	1,493	7,224	53,214	345,654
1942	1942 <sup>6</sup>		15	89	273	472	920	1,742	2,390	9,626	64,641
	1943 <sup>7</sup>		17	107	333	574	1,105	2,052	2,783	10,644	69,665
1944 <sup>8</sup>	1944-1945		23	115	345	685	1,105	2,085	2,755	10,590	69,870
1945	1946-1947		19	95	285	485	922	1,720	2,347	9,362	63,541
1948	1948-1949		66	232	409	811	1,546	2,124	8,600	58,762	385,000
1950	1950		70	244	428	843	1,604	2,201	8,898	60,770	386,221
1951	1951 <sup>10</sup>		82	286	498	904	1,816	2,486	9,976	67,274	429,750
	1952-1953 <sup>10</sup>		89	311	542	1,052	1,992	2,728	10,940	69,688	436,164
1954 <sup>11</sup>	1954-1957 <sup>10</sup>		80	280	488	944	1,780	2,436	9,796	66,798	428,274
<b>Married person, no dependent:</b>											
1924			8	38	105	165	1,565	22,575	199,575		
1926	1925 <sup>2</sup> -1927			17	56	101	1,159	16,059	116,059		
1928	1928, 1930-1931				17	56	101	1,024	15,769	115,769	
	1929 <sup>3</sup>				6	22	52	862	14,870	110,870	
1932	1932-1933				20	100	300	480	2,520	30,100	263,600
1934	1934-1935				8	80	248	415	2,489	30,594	263,944
1936, 1938 <sup>4</sup>	1936-1939				8	80	248	415	2,489	32,469	304,144
1940	1940 <sup>5</sup>				31	110	317	528	3,843	43,476	330,156
1941	1941				42	138	375	873	1,305	6,864	52,704
1942	1942 <sup>6</sup>				140	324	746	1,532	2,152	9,220	64,060
	1943 <sup>7</sup>				1	15	188	894	1,780	2,467	10,036
1944 <sup>8</sup>	1944-1945				3	15	475	975	1,885	2,585	10,295
1945	1946-1947					190	380	798	1,577	2,185	9,082
1948	1948-1949 <sup>12</sup>					133	299	631	1,206	1,621	5,877
1950	1950 <sup>12</sup>					139	313	661	1,257	1,686	6,087
1951	1951 <sup>10</sup> <sup>12</sup>					163	367	775	1,443	1,928	6,874
	1952-1953 <sup>10</sup> <sup>12</sup>					178	400	844	1,577	2,104	7,508
1954 <sup>11</sup>	1954-1957 <sup>10</sup> <sup>12</sup>					160	360	760	1,416	1,888	6,724
<b>Married person, 2 dependents:</b>											
1924	1924						26	81	141	1,525	22,535
1926	1925 <sup>2</sup> -1927						8	42	83	1,129	16,029
1928	1928, 1930-1931						8	42	83	1,094	15,739
	1929 <sup>3</sup>						3	14	40	838	14,846
1932	1932-1933						68	236	416	2,456	30,036
1934	1934-1935						48	184	343	2,327	30,162
1936, 1938 <sup>4</sup>	1936-1939						48	184	343	2,327	30,162
1940	1940 <sup>5</sup>						75	246	440	3,571	42,948
1941	1941						58	271	717	1,117	6,480
1942	1942 <sup>6</sup>						13	191	592	1,322	1,914
	1943 <sup>7</sup>						1	14	58	1,553	2,268
1944 <sup>8</sup>	1944-1945						3	15	45	1,585	2,245
1945	1946-1947							190	589	1,292	1,862
1948	1948-1949 <sup>12</sup>							100	432	974	1,361
1950	1950 <sup>12</sup>							104	452	1,016	1,417
1951	1951 <sup>10</sup> <sup>12</sup>							122	530	1,174	1,622
	1952-1953 <sup>10</sup> <sup>12</sup>							133	577	1,282	1,774
1954 <sup>11</sup>	1954-1957 <sup>10</sup> <sup>12</sup>							120	520	1,152	1,592

<sup>1</sup> Actual tax liability on selected net incomes and necessary assumptions.

<sup>2</sup> Provisions of 1926 Act were retroactive to 1925.

<sup>3</sup> Normal tax rates of 1928 Act were reduced for 1929 only by Joint Resolution of Congress, No. 133, approved in Dec. 1929.

<sup>4</sup> Rates and exemptions for 1936 and 1938 Acts were identical and resulted in the same tax liabilities.

<sup>5</sup> Includes defense tax.

<sup>6</sup> Tax liabilities for 1942 and 1943 unadjusted for transition to current payment basis.

## INDIVIDUAL INCOME TAXES

375

## No. 467.—INDIVIDUAL INCOME TAX LIABILITY AND EFFECTIVE RATES, FOR SELECTED INCOME GROUPS: 1924 TO 1957—Continued

[Maximum earned net income assumed]

GROUP AND REVENUE ACT	INCOME YEAR	EFFECTIVE RATE <sup>13</sup> (PERCENT) FOR THOSE WITH NET INCOME OF—									
		\$600	\$1,000	\$2,000	\$3,000	\$5,000	\$8,000	\$10,000	\$25,000	\$100,000	\$500,000
Single person, no dependent:											
1924	1924			0.8	1.0	1.2	1.9	2.3	6.5	22.7	39.9
1926	1925-1927			0.8	0.6	0.8	1.3	1.5	4.9	16.1	23.2
1928	1928, 1930-1931			0.3	0.6	0.8	1.3	1.5	4.4	15.8	23.2
1929	1929			0.1	0.2	0.3	0.7	0.9	3.7	14.9	22.2
1932	1932-1933			2.0	2.7	3.2	5.3	6.0	10.6	30.2	52.7
1934	1934-1935			1.6	2.3	2.8	4.7	5.6	11.2	31.4	53.0
1936, 1938	1936-1939			1.6	2.3	2.8	4.7	5.6	11.2	33.4	61.0
1940	1940			0.4	2.2	2.8	3.4	5.6	6.9	17.0	44.3
1941	1941			2.1	5.9	7.4	9.7	12.9	14.9	28.9	53.2
1942	1942			2.5	8.9	13.7	15.7	18.4	21.8	23.9	38.5
1943	1943			2.8	10.7	16.7	19.1	22.1	25.7	27.8	42.6
										49.7	55.4

No. 468.—INDIVIDUAL INCOME AND FIDUCIARY INCOME TAX RETURNS WITH INCOME—  
SUMMARY: 1925 TO 1955[Includes data from income tax returns of citizens and resident aliens, based on a sample of returns as filed, un-audited except to insure proper execution. See also *Historical Statistics, 1789-1945*, series P 144-147.]

ITEM	1925	1930	1935	1940	1945	1950	1954	1955
Number of individual returns, total <sup>1</sup>								
1,000	4,171	3,708	4,575	14,665	49,751	52,656	56,307	57,818
Taxable.....do.....	2,501	2,038	2,111	7,505	42,651	38,187	42,633	44,689
Nontaxable.....do.....	1,670	1,670	2,464	7,161	7,100	14,409	13,674	13,129
Net income or adjusted gross income <sup>2</sup>	\$1,000,000	21,895	18,119	14,910	36,580	120,301	179,874	230,236
Income tax <sup>3</sup> .....do.....		735	477	657	1,496	17,050	18,375	26,660
Average per return: <sup>4</sup>								
Income.....dollars.....	5,249	4,887	3,259	2,495	2,418	3,416	4,080	4,814
Income tax.....do.....	176	129	144	102	343	349	474	512
Income tax per capita of total population <sup>5</sup>	do.....	6.35	3.87	5.14	11.32	128	121	165
Percent of population filing returns <sup>6</sup>		5.27	4.43	5.23	16.70	55.85	55.31	56.41
Taxable fiduciary returns:								
Number.....1,000.....								
Total income.....\$1,000,000.....		(1)	(1)	(1)	{ 114	115	128	(0)
Income tax <sup>3</sup> .....do.....					{ 857	1,234	1,869	(0)
Nontaxable fiduciary returns:					{ 176	209	264	(0)
Number.....1,000.....								
Total income.....\$1,000,000.....		(6)	(6)	(6)	{ 291	2,005	(6)	(6)

<sup>1</sup> Taxable fiduciary returns included with individual returns through 1940.<sup>2</sup> Net income for 1940 and prior years; adjusted gross income, 1945 and later years.<sup>3</sup> Income tax before tax credits, 1940 and prior years; after tax credits, 1945 and later years.<sup>4</sup> Includes defense tax.<sup>5</sup> For individual returns only, 1945 and later years. Joint returns counted twice for per capita tax and percent of population filing.<sup>6</sup> Not available.Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

## No. 469.—INDIVIDUAL SELF-EMPLOYMENT TAX RETURNS, BY ADJUSTED GROSS INCOME CLASSES: 1954 AND 1955

[Number of returns in thousands; tax in millions of dollars. Excludes self-employment data filed by Puerto Ricans and Virgin Islanders. See headnote, table 468]

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		SELF-EMPLOYMENT TAX <sup>1</sup>		ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		SELF-EMPLOYMENT TAX <sup>1</sup>		
	1954	1955	1954	1955		1954	1955	1954	1955	
	Total	4,212	6,646	301	463	\$3,000 to \$3,999	657	905	52	71
No adjusted gross income	13	80	1	3		\$4,000 to \$4,999	488	677	42	64
Under \$600	90	255	2	5		\$5,000 to \$9,999	927	1,207	85	122
\$600 to \$999	224	474	5	11		\$10,000 to \$14,999	217	285	22	34
\$1,000 to \$1,499	318	683	11	22		\$15,000 to \$19,999	82	114	9	14
\$1,500 to \$1,999	359	655	16	29		\$20,000 to \$29,999	68	93	7	11
\$2,000 to \$2,499	345	606	19	33		\$30,000 to \$49,999	36	49	4	6
\$2,500 to \$2,999	366	539	25	35		\$50,000 to \$69,999	15	19	2	2
						\$100,000 and over	4	5	(2)	1

<sup>1</sup> Self-employment tax levied on self-employment income in addition to income tax.<sup>2</sup> Less than \$500,000.Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

**No. 470.—INDIVIDUAL INCOME TAX RETURNS WITH INCOME, BY ADJUSTED GROSS INCOME CLASSES: 1950, 1954, AND 1955**

[Number of returns in thousands; money figures in millions of dollars. See headnote, table 468]

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			ADJUSTED GROSS INCOME			INCOME TAX AFTER CREDITS		
	1950	1954	1955	1950	1954	1955	1950	1954	1955
Total.....	52,656	56,307	57,818	179,874	230,236	249,429	18,375	26,666	29,614
Under \$600.....	3,780	3,940	3,839	1,265	1,295	1,262	-----	-----	-----
\$600 to \$699.....	3,682	3,181	3,203	2,880	2,543	2,566	40	38	42
\$1,000 to \$1,499.....	5,077	4,521	4,524	6,351	5,631	5,616	197	214	217
\$1,500 to \$1,999.....	5,473	4,207	4,125	9,579	7,358	7,212	413	345	353
\$2,000 to \$2,499.....	5,643	4,312	4,117	12,704	9,704	9,275	648	575	552
\$2,500 to \$2,999.....	5,786	4,485	4,312	15,902	12,305	11,856	891	818	794
\$3,000 to \$3,999.....	9,837	9,156	8,666	34,107	32,041	30,320	2,177	2,467	2,382
\$4,000 to \$4,999 <sup>1</sup> .....	5,985	7,911	8,009	26,705	35,436	35,981	2,044	3,050	3,129
\$5,000 to \$9,999.....	6,115	12,466	14,459	39,046	81,879	95,542	3,984	9,210	10,614
\$10,000 to \$14,999.....	679	1,217	1,518	8,149	14,411	17,924	1,157	2,185	2,692
\$15,000 to \$19,999.....	256	369	426	4,397	6,324	7,300	758	1,146	1,308
\$20,000 to \$29,999.....	223	292	331	5,392	7,023	7,973	1,121	1,522	1,707
\$30,000 to \$49,999.....	136	162	191	5,144	6,072	7,143	1,382	1,684	1,962
\$50,000 to \$99,999.....	63	70	78	4,193	4,656	5,152	1,517	1,709	1,852
\$100,000 to \$199,999.....	16	15	17	2,063	1,939	2,225	942	872	959
\$200,000 to \$499,999.....	4	3	4	1,141	919	1,144	603	455	549
\$500,000 to \$999,999.....	1	(2) <sup>2</sup>	1	419	295	418	240	155	210
\$1,000,000 and over.....	(2)	(2)	(2)	433	407	568	261	222	291

<sup>1</sup> For 1950, includes nontaxable returns exceeding the class limit.

<sup>2</sup> Less than 500.

**No. 471.—INDIVIDUAL INCOME TAX RETURNS WITH INCOME, BY MARITAL STATUS: 1945 TO 1955**

[Number of returns in thousands; money figures in millions of dollars. See headnote, table 468]

MARITAL STATUS	1945	1950	1951 <sup>1</sup>	1952 <sup>1</sup>	1953 <sup>1</sup>	1954	1955
Number of returns.....	49,751	52,656	54,970	56,035	57,338	56,307	57,818
Joint returns of husbands and wives.....	24,586	31,332	32,473	33,139	34,121	34,259	35,297
Separate returns of husbands and wives <sup>2</sup> .....	5,951	2,274	2,391	2,299	2,332	2,293	2,111
Returns of heads of household <sup>3</sup> .....	-----	-----	-----	686	841	1,087	953
Returns of surviving spouse <sup>4</sup> .....	19,214	19,049	20,108	19,912	20,043	18,605	19,332
Adjusted gross income.....	120,301	179,874	203,063	216,052	229,826	230,236	249,429
Joint returns of husbands and wives.....	68,727	134,679	153,021	163,695	175,312	177,281	193,624
Separate returns of husbands and wives <sup>2</sup> .....	21,731	6,178	6,623	6,432	6,653	6,215	6,185
Returns of heads of household <sup>3</sup> .....	-----	-----	-----	3,213	3,893	4,347	4,386
Returns of surviving spouse <sup>4</sup> .....	29,843	39,017	43,418	42,711	43,967	42,122	44,780

<sup>1</sup> Excludes 72,160 returns for 1951, 71,890 for 1952, and 78,287 for 1953, and adjusted gross income of \$24,458,000, \$34,962,000, and \$37,079,000, respectively, which were returns with adjusted gross income under \$600 and had only the self-employment tax.

<sup>2</sup> Includes separate community income returns.

<sup>3</sup> Created under the 1951 act; first classified for 1952.

<sup>4</sup> Created under the 1954 Code.

Source of tables 470 and 471: Treasury Department, Internal Revenue Service; *Statistics of Income*.

No. 472.—INDIVIDUAL INCOME TAX RETURNS WITH INCOME—SOURCES OF INCOME,  
BY ADJUSTED GROSS INCOME CLASSES: 1955

[In thousands of dollars. See headnote, table 468]

ADJUSTED GROSS INCOME CLASS	Salaries, wages, etc. <sup>1</sup>	Dividends <sup>2</sup>	Interest	RENTS AND ROYALTIES		BUSINESS AND PROFESSION <sup>3</sup>		PARTNERSHIP	
				Net profit	Net loss	Net profit	Net loss	Net profit	Net loss
Total.....	200,580,472	7,819,949	2,555,609	3,660,430	509,487	20,566,259	1,297,251	9,530,872	330,305
Under \$600.....	1,074,260	13,273	20,083	49,025	14,914	148,721	68,281	21,240	13,909
\$600 to \$999.....	1,970,417	35,254	49,508	99,395	7,832	363,410	44,820	39,528	11,305
\$1,000 to \$1,999.....	10,067,230	160,443	207,752	387,071	28,433	1,647,265	150,020	184,905	23,108
\$2,000 to \$2,999.....	17,768,737	204,998	204,268	328,750	41,409	2,054,085	143,398	352,439	24,330
\$3,000 to \$3,999.....	27,079,405	210,806	174,864	248,886	50,119	2,001,501	145,606	475,302	14,770
\$4,000 to \$4,999.....	32,785,055	225,344	190,226	275,861	51,982	1,801,998	115,721	510,811	17,138
\$5,000 to \$9,999.....	85,563,600	986,005	622,810	856,754	134,231	4,817,069	239,743	2,017,557	44,798
\$10,000 to \$14,999.....	12,313,204	745,815	282,214	370,803	43,826	2,430,150	61,992	1,261,849	31,769
\$15,000 to \$19,999.....	3,655,396	560,954	107,421	213,825	24,877	1,489,921	41,799	900,070	18,969
\$20,000 to \$29,999.....	3,233,092	829,549	201,029	267,144	24,458	1,783,714	58,779	1,206,705	20,012
\$30,000 to \$49,999.....	2,628,218	1,022,511	195,793	252,711	23,804	1,278,703	65,459	1,221,649	20,039
\$50,000 to \$99,999.....	1,080,933	1,128,788	135,470	179,863	22,723	594,886	59,674	864,953	26,609
\$100,000 to \$199,999.....	550,392	742,596	52,789	82,242	18,960	114,304	58,198	321,741	38,558
\$200,000 to \$199,999.....	167,079	471,204	23,153	26,508	10,951	22,151	24,436	108,622	14,005
\$500,000 to \$999,999.....	31,400	187,071	6,483	11,503	5,124	4,548	11,514	21,633	6,240
\$1,000,000 and over.....	7,836	286,158	6,146	9,939	5,844	4,653	7,861	16,359	4,746
<hr/>									
ADJUSTED GROSS INCOME CLASS	SALES OF CAPITAL ASSETS		SALES OF PROPERTY OTHER THAN CAPITAL ASSETS		Annuities and pensions	ESTATES AND TRUSTS		Other sources <sup>4</sup>	Adjusted gross income
	Net gain	Net loss	Net gain	Net loss		Income	Loss		
Total.....	5,024,200	357,641	93,616	121,497	869,562	565,036	13,360	792,714	249,429,182
Under \$600.....	25,150	9,793	2,790	10,640	4,444	1,809	-----	8,790	1,261,713
\$600 to \$999.....	31,594	7,276	1,607	6,176	21,744	6,070	325	25,322	2,566,114
\$1,000 to \$1,999.....	129,465	31,110	8,082	8,681	175,892	20,223	603	82,510	12,828,888
\$2,000 to \$2,999.....	164,118	36,089	5,507	15,886	180,306	24,093	647	89,967	21,133,508
\$3,000 to \$8,999.....	150,465	37,339	7,697	11,906	114,256	20,753	1,101	78,139	30,320,415
\$4,000 to \$4,999.....	166,223	41,208	7,229	9,533	74,219	27,755	986	87,321	35,930,570
\$5,000 to \$9,999.....	737,695	101,162	28,844	21,741	144,041	104,773	2,844	207,573	95,542,198
\$10,000 to \$14,999.....	505,190	36,000	9,162	8,687	42,538	69,334	955	67,542	17,923,575
\$15,000 to \$19,999.....	315,260	19,183	4,814	5,984	21,292	48,916	1,207	34,408	7,300,263
\$20,000 to \$29,999.....	450,484	18,177	7,114	7,069	22,701	60,618	964	40,203	7,972,895
\$30,000 to \$49,999.....	545,813	12,581	5,483	5,851	24,612	59,790	1,035	36,224	7,142,830
\$50,000 to \$99,999.....	584,414	6,103	3,645	5,669	14,564	66,428	1,356	19,866	5,151,675
\$100,000 to \$199,999.....	434,503	1,315	1,000	1,922	6,838	28,680	858	10,064	2,225,327
\$200,000 to \$499,999.....	352,739	246	202	840	3,079	15,900	357	3,068	1,143,650
\$500,000 to \$999,999.....	172,962	39	197	813	664	4,849	84	407	417,978
\$1,000,000 and over.....	248,119	20	243	99	372	5,045	38	1,320	567,583

<sup>1</sup> Salaries after sick pay exclusion.

<sup>2</sup> Dividends after exclusions.

<sup>3</sup> Business profit and loss without deduction for net operating loss.

<sup>4</sup> Includes all income subject to income tax not elsewhere tabulated and \$12.4 million of wages, dividends, and interest not exceeding \$100 per return reported on Form 1040A, all of which was reduced by net operating loss deduction reported on Form 1040.

Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

## No. 473.—INDIVIDUAL INCOME TAX RETURNS WITH INCOME—SOURCES OF INCOME: 1945 TO 1955

[Money figures in millions of dollars. See headnote, table 468. See also *Historical Statistics, 1789-1945*, series P 144, 146, and 147]

DISTRIBUTION	1945	1950	1952 1	1953 1	1954	1955
<b>Adjusted gross income</b>	<b>120,301</b>	<b>179,874</b>	<b>216,052</b>	<b>229,826</b>	<b>230,236</b>	<b>249,429</b>
Salaries, wages, commissions, etc. <sup>2</sup>	91,658	138,956	174,186	187,597	185,795	200,580
Dividends, domestic and foreign <sup>3</sup>	6,131	5,833	5,802	7,031	7,031	7,820
Interest	3,906	1,583	1,820	2,021	2,350	2,556
Rents and royalties:						
Net income	1,758	3,184	3,432	3,604	3,498	3,660
Net loss	176	281	382	456	402	509
Business or profession: <sup>4</sup>						
Net profit	12,572	16,847	18,157	18,617	19,210	20,566
Net loss	350	840	1,002	1,056	1,294	1,297
Partnership:						
Net profit	7,196	8,554	8,793	8,769	8,974	9,531
Net loss	87	224	241	266	260	330
Sales of capital assets:						
Net gain	2,276	3,181	2,759	2,472	3,614	5,024
Net loss	182	314	348	436	363	358
Sales of property other than capital assets:						
Net gain	64	101	103	60	105	94
Net loss	70	132	88	108	129	121
Annuities and pensions	195	430	582	670	799	870
Estate and trusts:						
Income	946	1,690	1,700	1,687	684	565
Loss					6	13
Other sources <sup>5</sup>	595	1,009	750	849	620	793
Income tax after credits	17,050	18,375	27,803	29,431	26,666	29,614
Number of returns	1,000	49,751	52,656	56,035	57,338	56,307
						57,818

<sup>1</sup> See footnote 1, table 471.<sup>2</sup> For 1954 and 1955, salaries after sick pay exclusion.<sup>3</sup> For 1954 and 1955, dividends after exclusions.<sup>4</sup> For 1945 and 1950 only, business profit or loss after net operating loss deduction.<sup>5</sup> Comprises all income subject to income tax not elsewhere listed and includes wages not subject to income tax withholding, dividends, and interest not exceeding a total of \$100 per return reported on Form W-2 for 1945 and 1940A thereafter. However, for 1952-55, this income has been reduced by net operating loss deduction which is a component of adjusted gross income.Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

## No. 474.—TAXABLE INDIVIDUAL INCOME TAX RETURNS—ANALYSIS, BY ADJUSTED GROSS INCOME CLASSES: 1955

[Money figures, except average tax per return, in thousands of dollars. See headnote, table 468]

ADJUSTED GROSS INCOME CLASS	Number of returns	Adjusted gross income	Amount of exemption <sup>1</sup>	Taxable income <sup>2</sup>	Income tax after credits	Average income tax	Effective tax rate percent <sup>3</sup>
<b>Total</b>	<b>44,689,065</b>	<b>229,595,449</b>	<b>71,182,201</b>	<b>127,889,249</b>	<b>29,613,722</b>	<b>663</b>	<b>23.2</b>
\$600 to \$900	1,437,846	1,200,421	862,708	211,417	42,172	29	19.9
\$1,000 to \$1,999	4,930,905	7,372,476	3,635,497	2,857,777	569,427	115	19.9
\$2,000 to \$2,999	6,280,041	15,824,478	7,047,348	6,779,283	1,345,509	214	19.8
\$3,000 to \$3,999	7,529,308	26,407,948	11,025,285	11,887,361	2,381,762	316	20.0
\$4,000 to \$4,999	7,619,205	32,208,187	13,971,301	15,558,001	3,129,354	411	20.1
\$5,000 to \$9,999	14,328,468	94,801,910	29,341,119	52,322,682	10,614,024	741	20.3
\$10,000 to \$14,999	1,517,076	17,908,955	3,081,763	12,510,790	2,602,340	1,775	21.5
\$15,000 to \$19,999	425,730	7,295,826	890,932	5,546,304	1,308,272	3,073	23.6
\$20,000 to \$29,999	830,599	7,964,897	705,389	6,371,023	1,707,019	5,163	26.8
\$30,000 to \$49,999	190,589	7,188,272	412,406	5,938,815	1,962,136	10,295	33.0
\$50,000 to \$99,999	77,563	5,149,111	164,503	4,344,880	1,852,467	23,883	42.6
\$100,000 to \$199,999	16,839	2,216,971	34,188	1,887,301	959,227	56,965	52.2
\$200,000 to \$499,999	4,009	1,140,318	8,061	926,044	549,179	136,987	59.3
\$500,000 to \$999,999	624	414,815	1,202	335,849	209,848	336,295	62.5
\$1,000,000 and over	263	550,864	499	452,713	290,986	1,106,411	64.3

<sup>1</sup> Exemption allowed for income tax purposes; includes the per capita exemption of \$600 for the taxpayer, his spouse on a joint return, and each dependent, together with additional exemptions for taxpayer, and his spouse on a joint return, of \$600 if blind and \$600 for age 65 or over.<sup>2</sup> This is the income tax base for all taxable returns whether or not reported on the return.<sup>3</sup> Income tax as percent of taxable income.Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

No. 475.—INDIVIDUAL INCOME RETURNS AND TAXES, BY STATES AND OTHER AREAS:  
1950, 1954, AND 1955

[Number of returns in thousands; money figures in millions of dollars. Aggregates in this table differ somewhat from those in other tables for individual returns with income because of a distinct weighting system for State data, and for 1955, the inclusion of returns with no adjusted gross income]

STATE OR OTHER AREA	1950			1954			1955			Self-employment tax <sup>1</sup>	
	Number of returns	Ad-justed gross income	In-income tax after credits	Number of returns	Ad-justed gross income	In-income tax after credits	Self-employment tax <sup>1</sup>	Number of returns	Ad-justed gross income	In-income tax after credits	
Total.....	52,665	180,065	18,390	56,306	230,401	26,707	305	58,252	248,779	29,654	463
N. E.....	3,787	12,362	1,281	3,867	15,028	1,777	18	3,923	16,449	2,042	21
Maine.....	320	847	65	337	1,032	94	2	330	1,029	60	2
N. H.....	210	578	49	216	751	75	1	221	797	83	1
Vt.....	126	353	27	129	395	34	1	133	406	41	1
Mass.....	1,931	6,309	650	1,947	7,554	861	8	1,968	8,286	1,023	10
R. I.....	328	1,055	109	318	1,145	133	1	330	1,305	166	2
Conn.....	870	3,219	380	920	4,331	580	5	941	4,626	630	5
M. A.....	12,193	43,705	4,714	12,604	54,702	6,681	72	12,712	58,090	7,293	87
N. Y.....	6,124	22,078	2,628	6,348	28,903	3,643	40	6,394	30,428	3,947	45
N. J.....	2,008	7,307	743	2,140	9,627	1,166	12	2,183	10,304	1,266	15
Pa.....	4,060	13,420	1,344	4,116	16,167	1,872	20	4,135	17,358	2,080	27
E. N. C.....	11,887	42,319	4,402	12,368	53,888	6,543	65	12,806	58,664	7,254	100
Ohio.....	3,066	10,712	1,088	3,219	13,985	1,071	15	3,425	15,918	1,979	24
Ind.....	1,464	4,817	450	1,529	6,103	684	9	1,552	6,593	775	13
Ill.....	3,593	13,469	1,511	3,664	16,597	2,132	20	3,746	17,271	2,190	30
Mich.....	2,477	9,205	968	2,631	12,194	1,524	13	2,727	13,402	1,688	19
Wis.....	1,286	4,117	385	1,325	5,009	532	8	1,356	5,480	622	14
W. N. C.....	4,923	15,320	1,393	5,158	18,468	1,953	29	5,265	19,221	2,092	70
Minn.....	1,076	3,429	300	1,109	4,077	429	6	1,138	4,373	479	15
Iowa.....	938	2,887	247	949	3,276	325	6	968	3,271	328	16
Mo.....	1,346	4,346	438	1,443	5,495	637	7	1,466	5,937	707	13
N. Dak.....	199	549	41	201	552	45	1	206	575	51	4
S. Dak.....	215	558	41	225	654	55	2	229	646	53	4
Nebr.....	479	1,474	135	497	1,666	176	3	506	1,679	178	8
Kans.....	670	2,076	191	734	2,748	286	4	752	2,740	296	10
S. A.....	6,224	19,405	1,800	6,844	25,125	2,631	31	7,209	27,672	2,983	46
Del.....	128	546	110	140	660	123	1	146	795	155	1
Md. <sup>2</sup> .....	1,162	3,817	368	1,084	4,531	511	4	1,143	4,929	564	6
D. C.....	374	1,418	170	347	1,475	198	1	343	1,556	212	1
Va.....	957	2,927	253	1,106	4,041	416	5	1,152	4,385	460	7
W. Va.....	600	1,728	132	568	1,910	185	2	573	2,055	205	3
N. C.....	659	2,750	219	1,102	3,592	305	5	1,164	3,985	351	9
S. C.....	453	1,307	102	518	1,697	141	2	543	1,829	160	4
Ga.....	771	2,308	192	886	3,150	311	4	962	3,520	355	6
Fla.....	822	2,595	254	1,093	4,089	441	7	1,183	4,608	521	0

## No. 476.—CORPORATION INCOME TAX RETURNS—SUMMARY: 1935 TO 1955

[Money figures in millions of dollars. Includes data for Alaska, District of Columbia, and Hawaii; based on returns as filed, prior to audit adjustments or other changes made after the returns were filed, as the result of carry-backs, relief granted under section 722 of the 1939 Internal Revenue Code, recomputation of amortization of emergency facilities, or renegotiation of war contracts. All corporations are required to file returns except those specifically exempt, such as mutual, fraternal, civic, and charitable organizations not operating for profit.]

No. 477.—CORPORATION INCOME TAX RETURNS—NUMBER OF RETURNS, TOTAL  
BY INDUSTRIAL  
[Money figures in thousands of dollars. Data are estimated]

	INDUSTRIAL GROUP <sup>1</sup>	Total number of returns <sup>2</sup>	Total compiled receipts <sup>2,3</sup>	1954			Total tax	
				Returns with net income				
				Number	Total compiled receipts <sup>3</sup>	Net income <sup>4</sup>		
1	All industrial groups.....	722,805	554,822,450	441,177	484,727,486	39,572,830	16,860,952	
2	Agriculture, forestry, and fishery.....	8,779	2,272,577	4,741	1,831,616	176,168	65,769	
3	Farms and agricultural services.....	7,971	2,181,075	4,428	1,707,272	163,836	62,904	
4	Forestry.....	262	42,858	160	41,137	10,674	3,513	
5	Fishery.....	546	48,644	153	23,207	1,658	252	
6	Mining and quarrying.....	9,585	8,550,919	4,248	6,708,513	946,048	428,714	
7	Metal mining.....	1,018	1,438,188	215	1,231,859	244,166	111,268	
8	Anthracite mining.....	140	303,203	57	111,550	14,864	1,863	
9	Bituminous coal and lignite mining.....	1,424	1,667,895	462	1,159,895	46,940	15,948	
10	Crude petroleum and natural gas prod.	4,852	3,903,312	2,208	3,109,752	514,172	240,247	
11	Nonmetallic mining and quarrying.....	2,151	1,178,371	1,306	1,095,457	120,406	59,388	
12	Construction.....	36,130	17,490,821	21,411	14,674,881	633,538	256,865	
13	General building contractors.....	10,599	9,421,020	6,307	5,233,374	163,878	65,350	
14	General contractors other than bldg.....	5,127	5,076,213	3,298	4,472,354	253,272	106,828	
15	General contractors not allocable.....	389	101,137	169	81,386	4,351	1,002	
16	Special trade contractors.....	18,601	5,927,850	11,168	4,793,202	205,930	80,944	
17	Other construction.....	1,414	144,001	409	94,565	6,098	2,135	
18	Manufacturing.....	120,896	268,327,923	74,608	240,028,767	19,653,551	9,482,559	
19	Beverages.....	2,759	7,394,827	1,717	6,646,212	378,867	189,020	
20	Food and kindred products.....	10,289	36,723,502	6,553	30,327,008	1,301,554	638,963	
21	Tobacco manufactures.....	172	3,683,128	110	3,625,413	321,699	166,118	
22	Textile-mill products.....	5,270	11,852,664	3,193	9,238,911	479,034	226,331	
23	Apparel and products made from fabrics.....	13,750	8,606,298	7,600	7,078,063	216,217	91,142	
24	Lumber and wood prod., exc. furniture.....	5,684	5,347,975	3,617	4,764,490	364,341	137,702	
25	Furniture and fixtures.....	4,598	3,465,924	2,617	2,873,368	184,576	86,907	
26	Paper and allied products.....	2,737	8,579,191	2,004	8,126,438	916,440	453,100	
27	Printing, publ., and allied industries.....	14,158	8,567,409	9,454	7,607,780	630,330	289,502	
28	Chemicals and allied products.....	7,350	19,100,533	4,588	17,976,928	2,286,153	1,105,108	
29	Petroleum and coal products.....	715	28,472,263	432	27,674,777	1,602,847	656,380	
30	Rubber products.....	793	4,625,297	544	4,450,202	311,606	154,603	
31	Leather and products.....	2,520	3,075,182	1,621	2,629,113	129,672	60,733	
32	Stone, clay, and glass products.....	4,284	6,650,551	2,844	6,311,786	818,585	405,873	
33	Primary metal industries.....	3,241	19,838,003	2,139	18,467,419	1,618,472	813,524	
34	Fab. metal prod., exc. ordnance, mach'y, and transportation equip.,	11,775	13,708,493	7,497	12,465,646	970,118	469,387	
35	Machinery, exc. transportation equipment and electrical.....	11,716	21,468,783	7,025	19,532,010	1,882,667	938,722	
36	Electrical machinery and equipment.....	8,037	14,444,111	2,439	13,559,706	1,199,092	599,223	
37	Transportation equip., exc. motor vehicles.....	1,206	11,191,658	677	10,856,317	845,849	431,749	
38	Motor vehicles and equip., exc. electrical.....	1,140	20,465,356	688	16,753,309	2,321,402	1,177,537	
39	Ordnance and accessories.....	88	469,532	45	454,267	47,181	22,136	
40	Scientific instruments; photographic equipment; watches, clocks.....	2,027	3,891,598	1,205	3,633,479	433,872	218,645	
41	Other manufacturing.....	10,672	6,015,585	5,909	4,906,930	329,907	149,965	
42	Public utilities.....	29,122	42,361,745	17,436	37,010,426	4,709,853	2,309,201	
43	Transportation.....	21,456	22,079,136	12,590	17,020,174	1,233,657	558,602	
44	Railroads, railway express.....	442	10,727,918	291	8,082,451	558,495	259,314	
45	Urban, suburban, and interurban rwy's. (with or without buses).....	68	368,529	43	160,255	8,306	3,157	
46	Trucking and warehousing.....	11,192	4,761,512	7,080	3,750,349	201,088	88,280	
47	Other motor vehicle transportation, incl. taxicabs and buses.....	4,755	1,195,218	2,388	855,275	56,894	22,952	
48	Pipeline transportation.....	119	554,709	79	408,272	100,030	50,094	
49	Water transportation.....	1,662	1,923,337	942	1,352,681	106,883	45,150	
50	Air transportation and allied services.....	641	1,600,102	234	1,516,487	136,129	65,178	
51	Services incidental to transportation.....	2,473	917,468	1,491	782,092	64,365	28,927	
52	Other transportation.....	104	21,343	42	16,312	1,467	640	
53	Communication.....	4,433	8,560,810	2,713	8,426,150	1,340,164	676,750	
54	Telephone (wire or radio).....	2,644	7,265,563	1,692	7,248,169	1,209,263	614,292	
55	Telegraph (wire and radio).....	6	273,361	3	270,623	11,737	5,846	
56	Radio broadcasting and television.....	1,707	1,018,388	962	903,970	118,916	56,559	
57	Other communication.....	76	3,498	56	3,388	248	63	
58	Electric and gas utilities.....	1,148	11,457,009	948	11,319,574	2,087,228	1,052,310	
59	Electric light and power.....	554	7,927,157	489	7,925,289	1,657,083	841,451	
60	Gas production and distribution, exc. natural gas production.....	594	3,489,852	459	3,394,285	420,545	210,850	
61	Other public utilities.....	2,085	264,790	1,185	244,528	48,804	21,449	
62	Water supply.....	1,679	198,859	939	187,980	39,288	17,730	
63	Public utilities not elsewhere classified.....	406	65,931	246	56,542	9,566	3,719	

For footnotes, see pp. 384 and 385.

## CORPORATION INCOME TAXES

383

COMPILED RECEIPTS, NET INCOME OR DEFICIT, TOTAL TAX, AND DIVIDENDS PAID,  
 GROUPS: 1954 AND 1955  
 from samples of returns. See headnote and footnotes, table 476]

1955											
Total number of returns <sup>2</sup>	Returns with net income					Returns with no net income					1
	Number	Total compiled receipts <sup>3</sup>	Net income <sup>4</sup>	Total tax	Dividends paid <sup>5</sup>	Number	Total compiled receipts <sup>3</sup>	Deficit <sup>4</sup>	Dividends paid <sup>5</sup>		
807,303	513,270	584,975,387	50,328,887	21,740,890	13,400,660	294,033	57,272,649	2,850,616	191,772		
10,303	5,543	2,125,028	184,972	67,968	45,090	4,760	460,970	61,741	603	2	
9,421	5,161	2,047,272	173,052	63,787	43,547	4,260	426,732	58,229	476	3	
327	143	44,413	10,174	3,751	1,287	184	3,991	251	68	4	
555	230	33,343	1,746	430	256	316	30,247	3,261	59	5	
10,718	5,145	7,971,916	1,335,346	607,001	765,843	5,573	1,838,814	255,037	18,708	6	
1,342	181	1,656,742	461,936	207,255	227,205	1,161	223,403	88,355	807	7	
181	67	94,648	16,785	2,708	10,138	114	207,519	13,182	923	8	
1,592	823	1,701,958	87,085	30,418	40,353	769	326,534	19,992	956	9	
5,006	2,444	3,999,045	610,980	909,188	1,922,500	2,650	657,660	106,152	1,251	10	

## No. 477.—CORPORATION INCOME TAX RETURNS—NUMBER OF RETURNS, TOTAL PAID, BY INDUSTRIAL

[Money figures in

	INDUSTRIAL GROUP <sup>1</sup>	1954				Total tax
		Total number of returns <sup>2</sup>	Total compiled receipts <sup>2,3</sup>	Returns with net income	Total compiled receipts <sup>3</sup>	
		Number <sup>3</sup>	Net income <sup>4</sup>			
1	Trade.....	238,523	173,303,172	143,432	147,772,449	4,356,658
2	Wholesale.....	77,064	83,339,458	50,788	71,725,007	1,793,448
3	Commission merchants.....	10,731	4,283,287	6,617	3,452,488	118,142
4	Other wholesalers.....	66,333	79,056,166	44,171	68,272,519	1,675,306
5	Food.....	9,160	16,313,731	5,982	13,637,208	199,483
6	Alcoholic beverages.....	2,177	4,468,041	1,426	4,018,165	60,616
7	Apparel and dry goods.....	5,283	4,272,279	3,095	3,369,906	79,038
8	Chemicals, paints, and drugs.....	3,316	3,793,922	2,135	3,536,762	140,017
9	Hardware, electrical goods, plumbing and heating equipment.....	7,350	9,030,013	5,186	8,064,397	218,831
10	Lumber, millwork, and construction materials.....	4,560	4,672,375	3,491	4,325,563	52,697
11	Machinery and equipment.....	6,719	5,426,784	4,632	4,824,641	176,827
12	Farm products (raw materials).....	3,169	6,919,877	2,321	6,017,419	99,145
13	Wholesalers not elsewhere classified.....	22,042	21,160,962	14,421	17,912,592	525,601
14	Wholesalers not allocable.....	2,557	2,048,182	1,482	2,565,776	46,643
15	Retail.....	130,953	81,237,530	80,003	68,498,994	2,320,795
16	Food.....	10,597	20,008,126	6,287	19,017,478	425,858
17	General merchandise.....	7,545	17,240,209	4,833	16,277,192	975,099
18	Department stores.....	2,640	18,498,188	2,044	12,900,614	797,067
19	Mail-order houses.....	670	490,812	265	302,573	11,603
20	Variety stores.....	908	2,475,652	489	2,432,714	147,452
		2,967	775,557	9,035	841,901	75,210
					78,027	2,610

## CORPORATION INCOME TAXES

385

COMPILED RECEIPTS, NET INCOME OR DEFICIT, TOTAL TAX, AND DIVIDENDS  
GROUPS: 1954 AND 1955—Continued

[thousands of dollars]

Total number of returns <sup>2</sup>	1955										
	Returns with net income				Returns with no net income						
	Number	Total compiled receipts <sup>3</sup>	Net income <sup>4</sup>	Total tax	Dividends paid <sup>5</sup>	Number	Total compiled receipts <sup>3</sup>	Deficit <sup>4</sup>	Dividends paid <sup>5</sup>		
264,968	171,794	184,788,925	5,729,871	2,471,884	983,132	93,174	22,995,548	606,496	29,423	1	
86,280	62,207	90,053,842	2,521,076	1,055,088	364,235	24,073	9,707,422	215,909	13,158	2	
13,703	9,061	5,143,375	107,970	72,361	27,267	4,642	939,405	21,317	1,057	3	
72,577	53,146	84,910,467	2,328,106	982,727	336,068	19,431	8,768,017	194,592	12,101	4	
9,702	6,658	14,888,063	211,607	87,789	36,999	3,608	3,044	2,529,063	32,308	4,422	5
2,500	1,752	5,347,402	83,657	36,999	10,919	757	445,266	8,621	124	6	
5,895	3,886	4,240,285	92,547	35,514	14,017	2,109	794,814	20,687	252	7	
3,290	2,293	4,134,509	182,633	80,804	35,635	1,006	228,965	6,107	64	8	
8,442	6,610	10,295,271	317,875	140,540	49,716	1,832	658,080	20,979	4,929	9	
5,484	4,370	5,771,185	175,443	72,470	16,033	1,114	359,445	10,966	398	10	
7,784	5,928	6,253,322	269,482	117,051	23,088	1,856	389,903	20,335	1,789	11	
3,347	2,429	6,507,808	107,571	44,653	18,487	918	758,243	11,913	584	12	
23,245	17,386	24,357,093	813,837	339,823	125,128	5,859	2,190,588	54,743	987	13	
2,770	1,834	3,115,531	68,454	27,075	10,347	936	438,680	7,933	552	14	
154,931	95,798	85,927,762	2,906,255	1,285,660	572,868	59,133	12,088,202	338,056	11,383	15	
12,188	7,382	21,376,516	482,943	231,993	90,508	4,806	1,229,710	25,766	461	16	
8,615	5,821	18,239,208	1,144,060	571,639	313,752	2,794	780,965	27,545	2,248	17	
2,849	2,292	14,356,509	925,071	464,263	241,653	557	476,248	14,182	1,622	18	
822	306	431,814	13,102	6,368	3,861	516	74,157	6,782	156	19	
1,207	827	2,600,502	181,570	92,242	64,612	380	73,920	1,266	-----	20	
3,737	2,396	760,443	24,317	8,771	3,026	1,341	156,640	5,315	470	21	
19,583	12,070	5,458,078	207,503	80,590	34,863	7,513	1,079,577	46,493	923	22	
14,535	9,196	8,276,866	119,337	42,164	11,937	5,339	825,375	34,154	473	23	
27,739	17,621	22,529,042	399,504	155,884	44,814	10,118	5,101,772	84,770	4,465	24	
21,165	13,291	20,623,330	320,052	127,868	37,409	7,874	4,802,176	73,706	3,418	25	
2,885	2,034	1,079,552	43,463	17,917	5,600	851	130,264	5,806	-----	26	
3,089	2,296	827,060	26,989	10,099	1,805	1,393	169,332	5,258	1,047	27	
6,633	4,600	1,731,306	62,867	25,449	11,793	2,033	265,655	6,520	20	28	
20,537	9,460	2,220,197	92,852	34,005	13,256	11,077	922,462	38,754	133	29	

No. 478.—ACTIVE CORPORATION INCOME TAX RETURNS—TOTAL COMPILED RECEIPTS,  
Net Income, and Returns with no Net Income, 1935 to 1955

[See headnote and footnotes, table 476]

ITEM		1935	1940	1945	1950	1954	1955
<b>All industrial divisions:<sup>1</sup></b>							
Total compiled receipts, all returns.....	mil. dol.	114,650	148,237	255,448	458,130	554,822	642,248
Returns with net income.....	number	164,231	220,977	303,019	426,283	441,177	513,270
Net income.....	mil. dol.	5,165	11,203	22,185	44,141	39,573	50,320
Total tax.....	do	735	2,549	10,795	17,317	16,801	21,741
Returns with no net income.....	number	312,882	252,065	118,106	203,031	281,628	294,033
Deficit.....	mil. dol.	3,469	2,284	1,026	1,527	3,244	2,851
<b>Agriculture, forestry, and fishery:<sup>2</sup></b>							
Total compiled receipts, all returns.....	mil. dol.	591	643	903	2,131	2,273	2,586
Returns with net income.....	number	2,321	3,213	3,865	5,039	4,741	5,543
Net income.....	mil. dol.	44	49	150	321	176	185
Total tax.....	do	6	10	64	103	66	68
Returns with no net income.....	number	6,734	5,187	2,287	3,261	4,038	4,760
Deficit.....	mil. dol.	40	32	16	26	54	62
<b>Mining and quarrying:<sup>3</sup></b>							
Total compiled receipts, all returns.....	mil. dol.	2,633	3,264	3,954	8,609	8,551	9,811
Returns with net income.....	number	4,527	3,956	3,694	5,032	4,248	5,145
Net income.....	mil. dol.	163	315	300	1,175	946	1,335
Total tax.....	do	23	68	118	447	429	607
Returns with no net income.....	number	9,188	6,427	3,602	4,024	5,337	5,573
Deficit.....	mil. dol.	174	109	57	85	205	255
<b>Construction:<sup>2</sup></b>							
Total compiled receipts, all returns.....	mil. dol.	1,496	2,528	2,048	11,562	17,491	20,038
Returns with net income.....	number	4,242	6,716	7,811	17,868	21,411	25,246
Net income.....	mil. dol.	49	102	146	651	634	653
Total tax.....	do	7	23	62	247	257	254
Returns with no net income.....	number	11,808	9,033	4,023	9,826	14,719	16,323
Deficit.....	mil. dol.	56	34	33	89	146	175
<b>Manufacturing:<sup>2</sup></b>							
Total compiled receipts, all returns.....	mil. dol.	47,947	66,991	141,284	220,303	268,328	306,464
Returns with net income.....	number	37,976	47,168	61,680	79,186	74,608	85,838
Net income.....	mil. dol.	2,483	5,632	10,577	24,224	19,654	26,979
Total tax.....	do	357	1,553	6,112	10,637	9,483	13,015

## No. 479.—FEDERAL GIFT TAX RETURNS—SUMMARY: 1949 TO 1953

[Money figures in thousands of dollars]

ITEM	1949	1950	1951	Total	1953					Non-taxable returns, no net gifts	
					Taxable returns, net gift classes						
					Under \$50,000	\$50,000 to \$199,999	\$200,000 to \$599,999	\$600,000 to \$999,999	\$1,000,000 and over		
Number of returns <sup>1</sup> .....	31,547	39,056	41,703	44,695	7,451	828	147	13	25	36,231	
Total gifts.....	708,381	1,064,200	999,518	1,012,054	252,693	117,761	57,097	11,012	50,094	523,396	
Real estate.....	119,807	153,514	169,638	181,221	47,412	12,190	3,290	—	115	118,214	
Stocks and bonds.....	339,208	573,667	523,149	514,673	121,387	71,020	38,689	8,340	39,701	235,536	
Cash.....	142,608	198,664	174,175	182,790	47,705	17,941	7,254	1,635	4,172	104,084	
Insurance.....	9,277	8,729	7,552	8,096	2,074	1,920	375	8	—	8,821	
Miscellaneous.....	97,482	129,626	125,000	125,274	23,916	15,660	7,201	1,020	6,107	61,771	

No. 481.—ESTATE TAX RETURNS FOR ESTATES OF CITIZENS AND RESIDENT ALIENS,  
FILED DURING 1955

[Money figures in thousands of dollars. See also headnote, table 480]

ITEM	Total	Non-taxable	TAXABLE						
			Under 1948 and subsequent acts, by net estate before specific exemption classes <sup>1</sup>						Under 1942 and prior acts
			\$60,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$599,999	\$600,000 to \$999,999	\$1,000,000 to \$4,099,999	\$5,000,000 and over	
Number of returns.....	36,595	11,452	12,657	7,781	3,754	487	400	22	42
Total gross estate.....	7,467,443	1,080,197	1,444,707	1,527,150	1,656,455	499,241	961,766	294,095	3,832
Real estate.....	1,559,672	363,249	436,740	367,410	255,136	51,934	69,599	13,959	1,645
Federal bonds.....	457,054	67,649	99,273	100,057	111,420	28,901	42,147	7,315	312
State and municipal bonds.....	201,013	4,654	6,248	12,504	44,040	29,429	76,078	27,996	4
Other bonds.....	81,885	7,063	12,125	19,071	24,842	7,958	10,471	3,171	38
Corporate stock.....	3,079,022	232,891	405,101	557,006	802,992	272,375	507,294	205,772	491
Cash.....	747,880	180,271	183,903	174,685	152,835	37,484	54,549	13,437	626
Mortgages and notes.....	274,676	46,079	66,116	65,300	59,270	14,441	22,022	1,147	194
Taxable insurance.....	468,498	122,604	115,465	104,733	85,778	18,176	20,838	776	128
Other property.....	602,944	105,737	119,046	126,338	120,124	38,543	68,768	23,376	394
Total deductions.....	4,677,803	1,279,877	1,235,727	937,231	691,377	158,104	285,204	87,601	2,682
Funeral and administrative expenses.....	307,920	45,172	63,301	68,226	68,917	18,063	31,683	12,800	180
Debts and mortgages.....	382,648	105,367	74,149	75,679	65,386	20,022	33,968	7,879	198
Support of dependents <sup>2</sup> .....	149	53	20	59	3				14
Net losses during administration.....		559	108	170	71	44	102	31	33
Marital deduction <sup>3</sup> .....	1,371,730	348,603	279,752	267,649	254,067	71,461	102,238	47,960	
Charitable bequests.....	397,835	90,440	55,176	53,405	71,077	17,545	92,021	18,100	11
Specific exemption <sup>4</sup> .....	2,195,460	687,100	759,420	466,860	225,240	29,220	24,000	1,320	2,300
Net deduction for property previously taxed <sup>5</sup> .....	21,502	3,034	8,049	5,222	6,643	1,601	1,263		
Disallowable deductions <sup>6</sup> .....	2,753	1,263	507	426	359	138			
Allowable deductions.....	4,675,050	1,278,614	1,235,160	936,805	691,018	157,966	285,204	87,601	2,682
Net estate:									
Before specific exemption <sup>7</sup> .....	4,987,853	488,083	968,967	1,057,205	1,190,677	370,495	700,562	207,814	3,450
For basic tax <sup>8</sup> .....	1,765,998	407	192,660	622,894	263,382	532,650	163,721	275	
For additional tax <sup>9</sup> .....	2,990,810	200,547	590,345	965,437	341,275	676,562	206,494	1,150	
Gross tax before credits.....	872,471		18,412	110,470	253,003	105,448	254,529	125,459	150
Basic tax.....	85,437		4	2,298	15,975	10,147	34,671	22,337	5
Additional tax <sup>10</sup> .....	787,034		18,408	108,172	242,028	95,301	219,858	103,122	145
Tax credits:									
State inheritance taxes.....	86,249		5	2,686	16,557	10,185	34,160	22,652	4
Federal gift taxes.....	1,353		19	275	670	262	127		
Prior transfers <sup>11</sup> .....	2,646		67	530	1,109	218	280	442	
Foreign death duties.....	3,881		21	194	550	386	531	2,199	
Net estate tax.....	778,342		18,300	106,785	239,117	94,397	219,431	100,166	146

<sup>1</sup> Classes are based on the sum of net estate and specific exemption (see note 4), net estate and exemption for additional tax being used if the estate was subject to both basic and additional taxes (1932 act until the 1954 Code).<sup>2</sup> Allowed estates filed under acts prior to the 1950 act.<sup>3</sup> Allowed estates subject to the 1948 and later acts.<sup>4</sup> Specific exemption is \$60,000 under the 1954 Code; and \$60,000 for additional tax under the 1948, and 1942 acts, \$40,000 under the 1941, 1940, and 1935 acts. (No returns filed under earlier acts.)<sup>5</sup> Allowed estates subject to acts prior to the 1954 Code.<sup>6</sup> Disallowed amount of funeral and administrative expenses, debts, mortgages and liens, and support of dependents in excess of property subject to claims includable in gross estate, on estates filed under the 1942 and later acts.<sup>7</sup> Excess of gross estate over allowable deductions exclusive of specific exemption.<sup>8</sup> Net estate after the exemption of \$100,000 allowed for basic tax, prior to the 1954 Code.<sup>9</sup> Includes taxable estate for returns filed under the 1954 Code.<sup>10</sup> Includes gross tax for estates taxed under the 1954 Code.<sup>11</sup> New tax credit for estates subject to the 1954 Code.Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

## No. 482.—PUBLIC AND PRIVATE DEBT: 1930 TO 1957

[In billions of dollars. Data as of end of calendar year except State and local government debt as of June 30.  
See text, p. 362]

YEAR	Public and private, total	PUBLIC			Total	Corporate		PRIVATE				
		Total	Federal <sup>1</sup>	State and local		Long-term	Short-term	Individuals and noncorporate				
								Mortgage	Nonmortgage	Farm	Non-farm <sup>2</sup>	
<b>GROSS DEBT</b>												
1930	214.3	85.8	17.3	18.5	178.5	61.1	46.3	9.4	32.0	2.4	1.5	27.3
1935	200.2	61.0	41.7	19.3	139.2	52.0	37.8	7.4	24.7	2.6	1.5	15.7
1940	215.8	73.8	53.6	20.2	142.0	51.2	37.7	6.5	26.0	2.6	1.5	17.9
1941	242.3	89.2	69.0	20.2	153.1	51.2	46.3	6.4	27.2	2.9	1.5	19.2
1942	299.1	142.9	123.2	10.7	156.2	50.2	56.2	6.0	26.8	3.0	1.5	14.1
1943	364.5	205.4	186.7	18.7	159.1	48.4	62.0	5.4	26.2	2.8	1.5	14.4
1944	430.9	271.2	253.7	17.5	159.7	47.0	62.0	4.9	26.1	2.8	1.5	16.9
1945	463.3	309.2	292.6	16.6	154.1	45.3	54.2	4.8	27.0	2.5	1.5	20.4
1946	457.9	288.0	272.1	15.9	169.9	48.4	60.9	4.9	32.5	2.7	1.5	20.5
1947	485.6	286.6	269.8	16.8	199.0	55.0	73.2	5.1	38.7	3.5	1.5	23.5
1948	498.6	276.7	258.0	18.7	221.9	62.8	76.0	5.3	45.1	5.5	2.5	27.3
1949	520.3	287.0	266.1	20.9	233.8	67.7	71.8	5.6	50.6	6.4	3.1	31.2
1950	566.4	290.6	266.4	24.2	275.8	72.2	94.9	6.1	59.4	6.2	3.2	37.2
1951	607.5	297.2	270.2	27.0	310.3	79.9	110.8	6.6	67.4	7.0	3.5	36.8
1952	646.0	308.9	279.3	29.6	337.1	88.0	113.5	7.2	75.2	8.0	4.2	45.2
1953	683.7	322.0	289.3	32.7	361.7	93.9	117.6	7.8	83.8	9.2	4.8	49.0
1954	714.0	332.3	294.4	37.9	381.7	99.5	116.8	8.3	94.7	9.3	5.1	53.1
1955	738.2	345.0	301.8	43.2	441.2	108.1	142.9	9.1	108.8	9.7	6.2	62.6
1956	821.8	348.5	300.5	48.0	473.3	117.1	148.7	9.9	121.2	9.6	6.8	66.8
1957	852.7	354.2	301.7	52.5	498.5	127.5	149.1	10.5	131.7	9.8	7.0	70.0
<b>NET DEBT</b>												
1930	101.0	30.6	16.5	14.1	160.4	51.1	38.2	9.4	32.0	2.4	1.5	27.3
1935	174.7	60.5	34.4	16.0	124.2	43.6	31.2	7.4	24.7	2.6	1.5	15.7
1940	189.9	61.3	44.8	16.5	128.6	43.7	31.9	6.5	26.0	2.6	1.5	17.9
1941	211.6	72.6	56.3	16.3	139.0	43.6	39.8	6.4	27.2	2.9	1.5	19.2
1942	260.0	117.5	101.7	15.8	141.5	42.7	49.0	6.0	26.8	3.0	1.5	14.1
1943	313.6	160.3	154.4	14.9	144.3	41.0	54.5	5.4	26.2	2.8	1.5	14.4
1944	370.8	220.0	211.9	14.1	144.8	39.8	54.3	4.9	26.1	2.8	1.5	16.9
1945	406.3	266.4	252.7	13.7	139.9	38.3	47.0	4.8	27.0	2.5	1.5	20.4
1946	397.4	243.3	220.7	13.6	154.1	41.3	52.2	4.9	32.5	2.7	2.0	20.5
1947	417.4	237.7	223.3	14.4	179.7	46.1	62.8	5.1	38.7	3.5	2.5	23.5
1948	433.6	232.7	216.5	16.2	200.9	52.5	65.3	5.3	45.1	5.5	3.2	27.3
1949	448.4	236.7	218.6	18.1	211.7	56.5	61.5	5.6	50.6	6.4	3.2	31.2
1950	490.3	230.4	218.7	20.7	250.9	60.1	81.9	6.1	59.4	6.2	3.2	37.2
1951	524.0	241.8	218.5	23.3	282.2	66.6	95.9	6.6	67.4	7.0	3.8	38.8
1952	555.2	248.7	222.9	25.8	306.5	73.3	97.7	7.2	75.2	8.0	4.2	45.2
1953	586.4	256.7	228.1	28.6	329.7	78.3	101.2	7.8	83.8	9.2	4.8	49.6
1954	611.8	268.6	230.2	33.4	348.2	82.9	100.0	8.3	94.7	9.3	5.1	53.1
1955	672.2	269.9	231.5	38.4	402.3	90.0	122.2	9.1	108.8	9.7	6.2	62.6
1956	699.8	268.1	225.4	42.7	431.7	97.4	126.7	9.9	121.2	9.6	6.8	66.8
1957	725.8	271.1	224.4	46.7	454.7	106.0	126.8	10.5	131.7	9.8	7.0	70.0

<sup>1</sup> Includes categories of debt not subject to statutory debt limit.

<sup>3</sup> Noncorporate borrowers only.

<sup>2</sup> Comprises non-real-estate farm debt contracted for productive purposes and owed to institutional lenders (includes C. C. C. loans).

<sup>4</sup> Comprises debt incurred for commercial (nonfarm), financial and consumer purposes, including debt owed by farmers for financial and consumer purposes.

Source: Department of Commerce, Office of Business Economics (based on data from various governmental agencies); *Survey of Current Business*, September 1953 and May 1958.

## No. 483.—PUBLIC DEBT OF THE UNITED STATES: 1900 TO 1957

[Money figures in millions of dollars except per capita. As of June 30. On basis of public debt accounts prior to 1920 and on basis of daily Treasury statements for 1920 through 1952. Beginning with 1953 on basis of *Monthly Statement of Receipts and Expenditures of the U. S. Government*. See also *Historical Statistics, 1789-1945*, series P 132-143.]

YEAR	GROSS DEBT			INTEREST PAID		YEAR	GROSS DEBT			INTEREST PAID	
	Total amount	Per capita <sup>1</sup>	Interest bearing <sup>2</sup>	Total	Percent of Federal expenditures		Total amount	Per capita <sup>1</sup>	Interest bearing <sup>2</sup>	Total	Percent of Federal expenditures
1900.....	1,263	\$16.60	1,023	40	7.7	1933.....	22,539	\$179.48	22,158	689	14.9
1905.....	1,132	13.51	895	25	4.3	1934.....	27,053	214.07	26,480	757	11.3
1910.....	1,147	12.41	913	21	3.1	1935.....	28,701	225.55	27,645	821	12.5

No. 484.—OWNERSHIP IN PAR VALUE OF U. S. GOVERNMENT SECURITIES (DIRECT AND FULLY GUARANTEED): 1940 TO 1957

No. 486.—INTEREST-BEARING GOVERNMENTAL SECURITIES OUTSTANDING, BY TAX STATUS AND ISSUER: 1935 TO 1957

[In millions of dollars. As of June 30. U. S. Govt. data on basis of *Daily Treasury Statement*. Figures represent par values except in the case of data which include U. S. savings bonds, Series A to F and J, which are included on basis of current redemption values]

YEAR	Total out- stand- ing	TAX STATUS					ISSUER			State, local, and territorial govern- ments <sup>b</sup>	
		Tax-exempt			Tax- able <sup>a</sup>	U. S. Govt. special issues	Federal instrumen- talities				
		Total	Whol- ly <sup>1</sup>	Par- tially <sup>2</sup>			U. S. Govt. Guaran- teed <sup>4</sup>	Non- guaran- teed <sup>5</sup>			
1935	53,283	52,650	34,446	18,204	-----	633	27,645	4,123	2,399	19,116	
1940	70,117	65,327	30,240	35,087	15	4,775	42,376	5,498	2,199	20,044	
1945	274,191	42,847	17,191	25,656	212,532	18,812	256,357	409	1,008	16,417	

No. 488.—CIVILIAN EMPLOYMENT AND PAYROLLS OF THE FEDERAL GOVERNMENT,  
BY BRANCH: 1939 TO 1958

[Includes data for employees outside continental United States. Annual figures are averages of monthly figures.  
Monthly figures represent number in active-duty status as of last day of month, including intermittent employees  
who worked during month. Excludes employees of Central Intelligence Agency for security reasons.]

No. 490.—PAID CIVILIAN EMPLOYMENT IN THE FEDERAL GOVERNMENT, BY AGENCY:  
1952 TO 1958[As of June 30, except where noted. See headnote, table 488. See also *Historical Statistics, 1789-1945*, series P 62]

AGENCY	1952	1953	1954	1955	1956	1957	1958 <sup>1</sup>
All agencies	2,600,612	2,558,416	2,407,676	2,397,309	2,398,470	2,416,083	2,333,942
Legislative branch	22,517	22,312	21,972	21,711	22,114	22,340	22,179
Judicial branch	3,963	3,954	4,045	4,136	4,355	4,664	4,719
Executive branch	2,574,132	2,532,150	2,381,659	2,371,462	2,372,001	2,389,079	2,307,044
<b>Executive Office of the President:</b>							
White House Office	245	248	266	290	374	387	406
Bureau of the Budget	498	457	419	444	430	442	437
Committee on Retirement Policy for Federal Personnel		19	7				
Council of Economic Advisers	34		26	35	31	31	32
Executive Mansion and Grounds	121	105	109	70	70	72	71
Missouri Basin Survey Commission	15						
National Security Council	23	24	28	28	27	26	64
National Security Resources Board	178						
Office of Defense Mobilization	161	364	316	272	259	254	235
Office of the Director for Mutual Security	78	125	(2)				
President's Advisory Committee on Government Organization			4	5	5	6	6
President's Airport Commission	1						
President's Commission on the Health Needs of the Nation	57						
President's Commission on Veter- ans' Pensions				23			
<b>Executive departments:</b>							
Agriculture	378,559	378,404	76,276	85,503	89,398	95,998	85,231
Commerce	65,172	55,119	41,865	46,077	47,175	52,250	52,152
Department of Defense:							
Office of the Secretary	2,253	1,986	1,893	1,954	1,899	1,655	1,581
Department of the Army	543,853	570,295	495,273	461,986	434,691	429,217	405,617
Department of the Navy	481,326	448,874	413,134	410,564	394,669	389,717	364,133
Department of the Air Force	309,663	310,913	208,592	312,076	348,577	340,326	311,497
Health, Education, and Welfare		35,408	35,442	40,405	46,058	52,591	53,336
Interior	60,367	58,317	56,427	54,322	53,404	55,288	48,839
Justice	32,194	30,423	31,022	30,886	30,876	30,613	30,523
Labor	7,815	5,542	5,129	5,051	5,795	5,927	5,801
Post Office	507,779	506,555	507,135	511,613	508,587	521,198	535,421
State	31,302	30,988	20,406	20,969	32,405	33,979	34,360
Treasury	80,460	85,490	80,893	78,180	77,781	78,376	78,498
<b>Independent agencies:</b>							
Advisory Committee on Weather Control				16	16	8	
Airways Modernization Board							49
Alaska International Rail and Highway Commission							4
Alexander Hamilton Bicentennial Commission							
American Battle Monuments Com.	893	994	878	775	718	606	540
Atomic Energy Commission	6,734	6,941	6,195	6,076	6,637	6,910	6,787
Board of Governors, Federal Re- serve System	580	582	573	588	577	589	579
Boston National Historic Sites Commission					2	4	4
Canal Zone Government	2,529	2,415	2,123	2,487	2,431	2,551	2,557
Civil Aeronautics Board	582	553	540	528	600	602	672
Civil Service Commission	4,694	4,702	4,384	3,864	4,254	4,475	4,105
Commission of Fine Arts	2	2	2	4	2	4	4
Commission on Civil Rights							6
Comm. on Increased Industrial Use of Agric. Products							
Comm. on Intergov'tal Relations				42	48		
Commission on Renovation of the Executive Mansion	6						
Committee on Government Con- tract Compliance	11	6	(4)				
Corregidor-Bataan Memorial Commission					2	1	2
Defense Materials Procurement Agency	158	71					
Defense Production Administration	464						
Defense Transport Administration	216	85	27	17			
Displaced Persons Commission	107						
District of Columbia Auditorium Commission							
Economic Stabilization Agency	17,297	1,505			1	1	

See footnotes at end of table.

No. 400—PAID CIVILIAN EMPLOYMENT IN THE FEDERAL GOVERNMENT BY AGENCY.

AGENCY	1952	1953	1954	1955	1956	1957	1958 <sup>1</sup>
<b>Independent agencies—Continued</b>							
Export-Import Bank-----	136	137	133	148	172	185	206
Farm Credit Administration <sup>2</sup> -----			1,101	1,078	1,038	950	875
Federal Civil Defense Admin.-----	1,108	764	704	743	1,078	1,264	1,292
Federal Coal Mine Safety Board of Review-----		8	8	8	8	7	8
Federal Communications Comm.-----	1,138	1,070	1,146	1,094	1,116	1,197	1,204
Federal Deposit Insurance Corp.-----	1,013	1,043	1,017	1,127	1,127	1,143	1,191
Federal Facilities Corporation <sup>3</sup> -----							6
Federal Home Loan Bank Board-----					689	750	796
Federal Mediation and Conciliation Service-----	370	380	363	357	346	332	319
Federal Power Commission-----	699	631	661	657	720	758	708
Federal Security Agency-----	34,153	(7)					
Federal Trade Commission-----	680	642	596	584	641	744	727
Foreign Claims Settlement Comm.-----				161	128	114	93
Foreign Operations Administration-----			5,856	6,526	(*)		
General Services Administration-----	29,142	28,056	26,765	25,729	26,426	27,410	27,509
Government Contract Committee-----			(4)	12	15	23	21
Housing and Home Finance Agency-----	12,626	12,058	10,715	11,082	9,893	9,688	
Indian Claims Commission-----	10	11	14	13	13	14	17
Information Agency-----			9,539	10,145	10,821	11,815	10,065
Interstate Commerce Commission-----	2,093	1,910	1,868	1,822	1,907	2,203	2,253
Jamestown-Williamsburg-Yorktown Celebration Commission-----					3	5	3
John Marshall Bicentennial Celebration Commission-----					2		
Motor Carrier Claims Commission-----	10						
Mutual Security Agency-----	5,303	4,405	(2)				
National Advisory Committee for Aeronautics-----	7,654	7,026	7,161	7,508	7,861	7,992	7,696
Nat'l Capital Housing Authority-----	353	349	313	276	258	254	268
Nat'l Capital Planning Commission-----	7	4	20	23	33	35	31
Nat'l Capital Sesquicentennial Commission-----	13						
National Labor Relations Board-----	1,173	1,390	1,224	1,150	1,128	1,151	1,124
National Mediation Board-----	114	108	116	110	107	109	102
National Science Foundation-----	117	181	188	170	251	323	298

## No. 491.—PAID CIVILIAN EMPLOYMENT IN THE FEDERAL GOVERNMENT, BY AREA AND SEX: 1945 TO 1957

[As of December 31; distribution by sex partially estimated prior to 1953. Excludes employees of the Central Intelligence Agency and temporary Christmas help of the Post Office Department.]

AREA AND SEX	1945	1950	1952	1953	1954	1955 <sup>1</sup>	1956	1957
Continental U. S., total	403,743	2,020,053	2,374,132	2,192,564	22,154,268	2,152,387	2,198,209	2,142,844
Male	9,369	1,544,000	1,736,384	1,663,024	1,626,105	1,638,817	1,664,891	1,609,042
Female	4,374	476,063	537,748	529,540	509,582	513,570	533,318	533,802
Percent female	34	24	25	24	24	24	24	25
Washington, D. C., metropolitan area, total <sup>2</sup>	236,213	287,736	254,110	228,910	226,406	227,465	231,391	225,087
Male	6,062	131,973	142,639	131,333	130,568	131,185	135,264	132,236
Female	131,151	106,763	111,471	97,586	95,838	96,280	96,127	92,851
Percent female	56	44	44	43	42	42	42	41

<sup>1</sup> Distribution by sex estimated.

<sup>2</sup> Includes 18,581 census enumerators for whom sex was not reported.

<sup>3</sup> For definition of Washington, D. C., metropolitan area, see table 493, footnote 1.

Source: Civil Service Commission; *Annual Report* and records.

## IN THE FEDERAL GOVERNMENT: 1950 TO 1957

[For years ending June 30. Not entirely comparable with similar data in earlier *Statistical Abstracts*; now includes accessions and separations of part-time and intermittent employees. For definition of areas, see table 493, footnote 1.]

ITEM	CONTINENTAL UNITED STATES	WASHINGTON, D. C., METROPOLITAN AREA
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No. 493.—PAID CIVILIAN EMPLOYMENT IN THE FEDERAL GOVERNMENT, 1939 TO 1957,  
AND FOR SELECTED AGENCIES, 1957, BY STATES AND OTHER AREAS

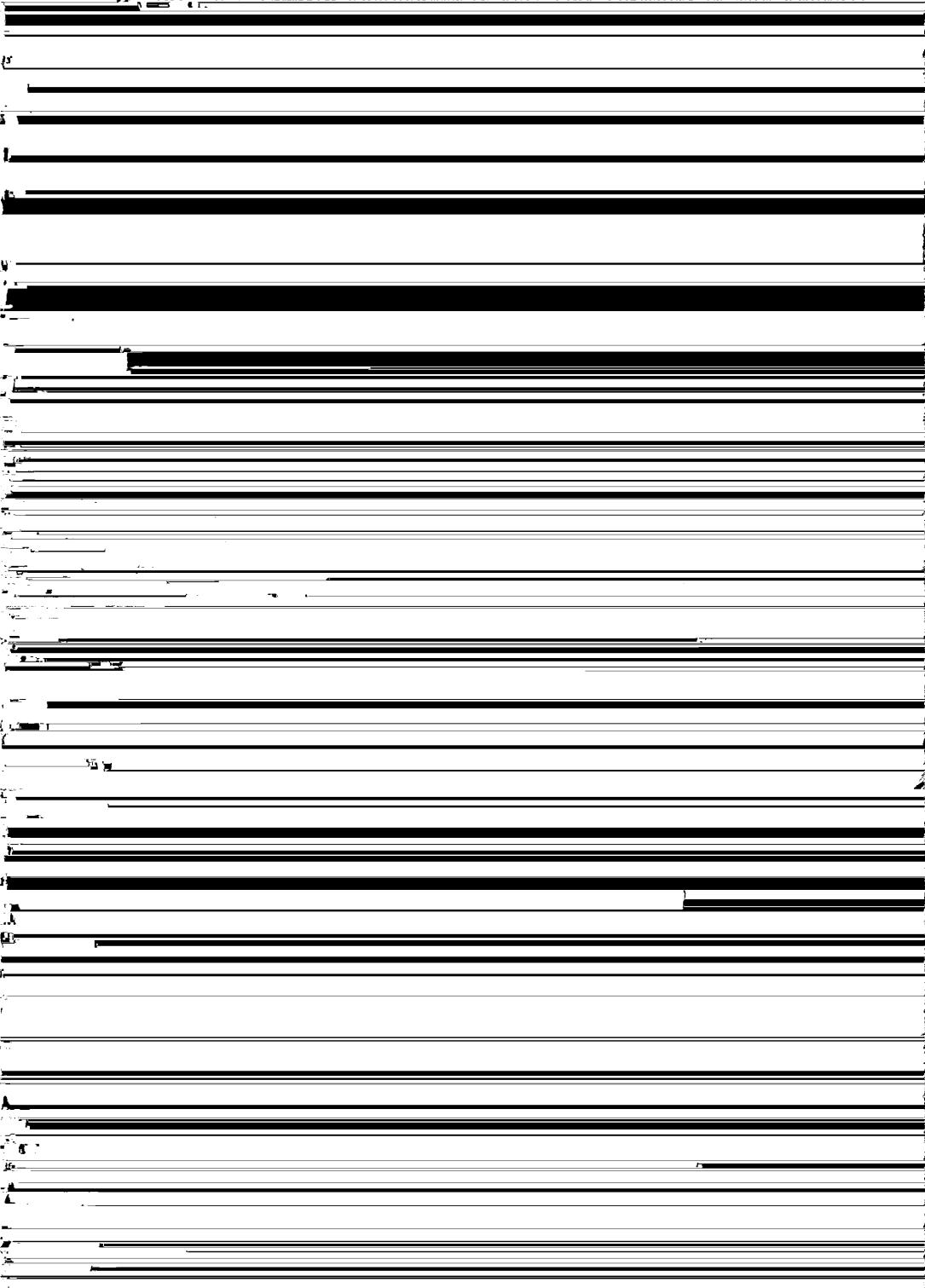
[As of December 31, except as noted. Partially estimated. Excludes Central Intelligence Agency and temporary Christmas help of the Post Office Department.]

STATE OR OTHER AREA	TOTAL EMPLOYMENT				EMPLOYMENT BY AGENCY, 1957			
	1939	1950	1955	1957	Department of Defense	Post Office Department	Veterans Administration	Other agencies
<b>Total</b> .....	<b>967,765</b>	<b>2,177,008</b>	<b>2,356,476</b>	<b>2,339,342</b>	<b>1,085,326</b>	<b>539,927</b>	<b>174,675</b>	<b>539,414</b>
Outside continental U. S.								
Territories and poss.	42,630	156,955	204,089	196,498	130,813	2,556	1,243	61,886
Alaska	37,559	76,670	71,794	67,290	38,410	2,556	887	25,437
Hawaii	2,420	13,237	13,420	13,953	6,092	480	39	7,342
Puerto Rico	5,721	21,867	22,292	21,308	18,581	906	110	1,711
Other areas	2,678	5,250	7,658	5,719	2,320	1,072	735	1,502
Foreign countries	26,731	36,307	28,445	26,310	11,417	98	3	14,702
Continental U. S.	925,126	2,020,053	2,152,387	2,142,844	954,513	537,371	173,432	477,528
Washington, D. C., metropolitan area <sup>1</sup>	132,516	237,736	227,405	225,087	78,542	9,245	5,963	131,337
48 States <sup>2</sup> .....	792,610	1,782,317	1,924,922	1,917,757	875,971	528,126	167,469	346,191
Alabama	12,975	37,852	50,134	53,479	34,179	7,158	3,073	8,469
Arizona	7,081	12,386	15,765	17,975	7,246	2,737	1,584	6,408
Arkansas	10,368	15,096	14,940	14,531	4,300	4,542	2,691	2,908
California	51,281	211,116	230,253	226,367	140,877	41,547	14,300	29,643
Colorado	9,704	25,574	32,796	33,498	14,434	5,954	2,940	10,170
Connecticut	6,864	10,433	12,152	14,024	2,229	7,068	1,985	1,842
Delaware	1,306	2,075	3,212	3,803	1,898	988	463	454
Florida	10,996	33,162	42,372	40,702	25,013	11,862	2,811	6,176
Georgia	13,243	47,860	54,895	54,623	32,293	9,954	3,687	8,689
Idaho	3,934	5,163	5,797	6,194	902	1,645	428	3,219
Illinois	50,263	95,960	100,078	94,814	30,184	37,404	9,685	17,541
Indiana	12,925	34,348	33,651	31,751	11,845	12,079	2,805	5,022
Iowa	10,634	15,483	15,852	15,942	569	9,022	2,823	3,528
Kansas	9,465	19,825	22,154	22,741	7,924	7,644	3,311	3,802
Kentucky	12,255	27,605	28,298	27,700	12,025	7,817	2,463	5,395
Louisiana	13,107	23,142	23,998	24,063	8,253	6,716	2,369	6,725
Maine	7,979	10,021	14,726	14,703	9,138	3,376	942	1,247
Maryland	20,650	41,862	48,666	51,817	30,483	6,845	2,584	11,905
Massachusetts	36,484	54,031	60,038	58,659	25,195	19,154	6,994	7,316
Michigan	19,474	40,049	38,638	39,986	9,141	18,606	4,533	7,806
Minnesota	13,903	23,135	24,101	22,865	1,370	11,884	4,011	5,000
Mississippi	11,770	15,144	15,861	17,300	6,258	4,565	2,239	4,288
Missouri	23,215	50,549	47,572	47,827	14,458	17,808	3,883	11,678
Montana	9,463	7,937	7,185	7,435	661	1,936	539	4,299
Nebraska	9,203	18,489	18,256	15,540	4,241	5,903	1,556	3,840
Nevada	3,053	4,904	5,202	5,792	2,970	729	304	1,789
New Hampshire	3,701	8,023	3,200	3,447	659	1,842	378	568
New Jersey	19,641	46,676	49,760	49,145	27,397	13,316	3,767	4,665
New Mexico	6,455	13,164	18,714	21,701	10,658	2,289	1,218	7,596
New York	97,155	169,771	184,936	181,923	57,173	77,529	17,116	30,105
North Carolina	11,231	24,730	27,217	28,333	9,955	9,043	4,048	5,287
North Dakota	4,356	6,743	5,923	5,819	3,604	2,394	600	2,221
Ohio	32,508	89,064	94,308	92,111	43,158	29,059	6,832	13,002
Oklahoma	11,566	37,461	40,886	40,502	24,888	7,099	1,637	6,878
Oregon	9,899	16,227	17,239	18,380	3,480	5,059	1,907	7,934
Pennsylvania	59,163	123,210	133,984	128,158	68,902	34,211	11,420	13,025
Rhode Island	7,370	11,225	12,995	12,572	8,879	2,266	811	616
South Carolina	10,107	19,825	21,984	22,264	13,960	4,601	1,015	2,688
South Dakota	5,017	8,372	8,582	8,582	1,513	2,392	1,507	3,170
Tennessee	18,356	39,779	37,753	37,374	7,963	9,746	5,030	14,635
Texas	29,818	97,432	112,104	114,450	62,672	23,951	8,337	19,490
Utah	4,075	24,526	26,018	25,747	17,544	2,569	1,310	4,324
Vermont	2,659	2,980	3,191	3,209	278	1,667	430	825
Virginia <sup>1</sup>	24,799	67,547	70,286	67,483	45,133	9,197	4,250	8,908
Washington	19,808	57,697	53,377	49,530	27,932	7,879	3,142	10,577
West Virginia	5,950	10,523	10,721	11,005	1,061	5,014	2,314	2,616
Wisconsin	13,791	20,073	19,845	20,191	1,674	10,156	4,003	4,358
Wyoming	3,335	5,650	5,260	5,390	1,312	1,104	785	2,189
Undistributed		1,519	75	190	190			

<sup>1</sup> Beginning 1950, Washington, D. C., metropolitan area includes Dist. of Columbia; Alexandria and Falls Church cities, Arlington and Fairfax Counties, Virginia; and Montgomery and Prince Georges Counties, Maryland. These areas excluded from data for 48 States.

<sup>2</sup> Relates to District of Columbia only.

REDACTED - Current Departmental Employment Positions in this Department



**No. 496.—PAID CIVILIAN EMPLOYEES WITH VETERAN PREFERENCE IN THE FEDERAL GOVERNMENT, BY SELECTED CHARACTERISTICS: 1950 TO 1957**

[As of December 31. Excludes Central Intelligence Agency, Congress, Architect of the Capitol, Botanic Gardens, Library of Congress, U. S. Courts, temporary Christmas help of the Post Office Department, and until 1956, the Soldiers' Home, for whom distribution is not available]

ITEM	CONTINENTAL UNITED STATES				WASHINGTON, D. C., METROPOLITAN AREA <sup>2</sup>			
	1950	1955 <sup>1</sup>	1956	1957	1950	1955 <sup>1</sup>	1956	1957
Total.....	979,719	1,076,980	1,165,493	1,146,700	81,932	84,980	89,321	86,135
Veterans.....	961,685	1,050,400	1,145,035	1,120,300	78,838	81,970	86,461	83,300
Sex:								
Male.....	935,499	1,031,450	1,120,169	1,102,200	74,753	78,700	83,050	80,100
Female.....	26,186	24,950	24,866	24,100	4,085	3,270	3,411	3,200
Type of preference:								
Disabled (10-point).....	151,707	165,560	216,641	192,756	10,054	10,030	11,149	9,840
Other (5-point).....	809,978	890,840	928,394	1,033,500	68,784	71,940	75,312	73,500
Wives, widows, and mothers of veterans (10-point).....	18,034	20,580	20,458	20,400	3,094	3,010	2,860	2,800

<sup>1</sup> Estimated.

<sup>2</sup> See footnote 1, table 403.

Source: Civil Service Commission; records.

**No. 497.—WORK INJURIES AND COMPENSATION OF CIVILIAN EMPLOYEES IN THE FEDERAL GOVERNMENT: 1947 TO 1957**

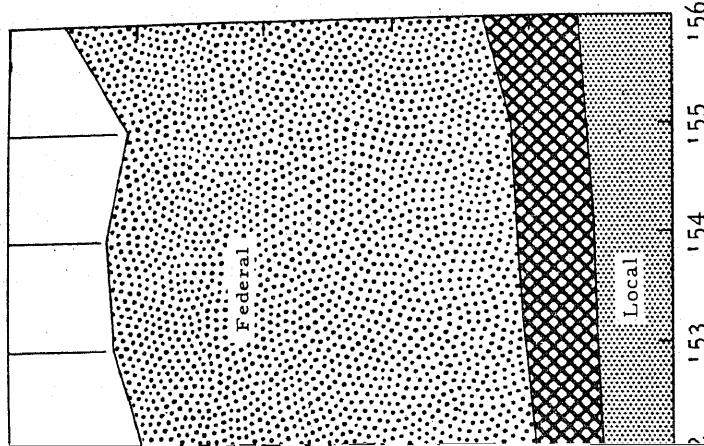
[For years ending June 30. Includes all employees covered under Federal Employees' Compensation Act]

ITEM	1947-1949, average	1950	1952	1953	1954	1955	1956	1957
Injury cases reported.....	84,690	81,163	100,458	94,961	90,105	89,821	92,798	98,094
Index (1947-1949=100).....	100	96	119	112	106	105	110	116
Nonfatal.....	83,599	79,907	94,996	92,526	87,468	87,743	91,507	96,978
Fatal.....	1,091	1,256	5,462	2,435	2,637	1,578	1,291	1,116
Employment coverage.....	1,000	2,100	2,007	2,450	2,572	2,408	2,893	2,397
Casualty rates:								
Frequency per million man-hours.....	8.67	8.35	8.43	7.96	7.79	7.71	7.81	8.00
Severity per million man-hours <sup>1</sup> .....	680	660	660	500	500	589	552	508
Cost per \$100 payroll.....	\$0.17	\$0.31	\$0.30	\$0.24	\$0.26	\$0.27	\$0.25	\$0.27
Cost per employee.....	\$4.63	\$10.00	\$10.83	\$9.09	\$10.36	\$10.81	\$10.93	\$12.00
Average evaluation per fatal case.....	\$11,210	\$31,160	\$33,662	\$27,747	\$30,258	\$38,668	\$43,690	\$50,617
Average evaluation per nonfatal disabling injury.....	\$158	\$370	\$406	\$393	\$435	\$483	\$489	\$491
Average days lost per nonfatal disabling injury.....	27	41	42	37	44	47	46	45
Disbursements.....	\$1,000	14,305	23,370	36,234	41,329	43,679	48,322	50,631

<sup>1</sup> Based on arbitrary range of relative severity from 0 to 1,000.

Source: Department of Labor, Bureau of Employees' Compensation; *Annual Report*.

1956



## Section 15

### State and Local Government Finances and Employment

Statistics relating to State and local governments, their numbers, finances, and employment, are compiled on a nationwide basis primarily by the Bureau of the Census.

This Bureau issues annually a *Summary of Governmental Finances* which includes figures for the Federal Government as well as State and local governments. It also issues annual series on State finances, city finances, and public employment. In addition, the Bureau of the Census occasionally issues special reports, such as *Historical Statistics on State and Local Government Finances, 1902-1953*. A descriptive leaflet, *Bureau of the Census Publications on Governments*, is issued annually.

Basic information for Census Bureau statistics on governments is obtained mainly by mail canvass from State and local officials; however, financial data for each of the 48 State governments and the 41 cities of over 250,000 are compiled from their official records and reports by Census Bureau personnel, and classified into uniform categories for statistical reporting. The figures are obtained by a periodic Census of Governments that covers all public units, and by annual surveys covering all 48 State governments but only a sample of local governments.

Statistics regarding particular functions in which State and local governments have an important role are presented in other sections (for example, the sections on Education, Roads and Motor Vehicles, and Social Insurance and Welfare Services).

**Governmental units.**—The governmental structure of the United States includes, in addition to the Federal Government and the 48 States, a total of more than 100,000 distinct units of local government, created or authorized by the States. About half of these are local school districts, but there are large numbers also of county and township governments, municipalities, and numerous kinds of "special districts." The figures for governmental units shown in table 498 include all agencies or bodies having an organized existence, governmental character, and substantial autonomy. While most of these governments can impose taxes, many of the special districts—such as independent public housing authorities, the New York Port Authority, and numerous local irrigation, power, and other types of districts—lack this power but are financed from rentals, charges for services, benefit assessments, grants from other governments, and other nontax sources. The count of governments excludes semiautonomous agencies through which States, cities, and counties sometimes provide for certain functions—for example, "dependent" school systems, State institutions of higher education, and certain other "authorities" and special agencies which are under the administrative or fiscal control of an established governmental unit.

**Finances.**—Unless otherwise stated, financial data in this section relate to the fiscal years of the respective governments. Federal and State government figures are for fiscal years ending on June 30, except for a few States with other closing dates within the calendar year named. Local government figures are for fiscal years ending in the calendar year specified, except for a few units which close their fiscal years in the succeeding January. Most school districts have fiscal years ending on June 30,  
~~but a majority of others end on December 31~~

financial statistics which appear here for individual States and large cities, although based upon the official records and reports of these governments, will not agree directly with figures appearing in such original sources except where particular segments of the official accounts conform explicitly to standard reporting categories.

The framework for these statistics on governmental finances makes a basic distinction between general government, utilities and liquor stores, and insurance trust activities. These are distinguished as to revenue according to the nature of the source involved, as to expenditure according to the purpose of the spending, and as to debt and related borrowing and debt redemption according to the purpose (general government or utility) for which the debt was incurred.

The general government sector comprises all activities other than those classified as utility or insurance trust in nature. The utility sector includes only water supply, electric light and power, gas supply, and transit systems operated by local governments, and liquor stores operated by 16 States and by a few local governments. Other kinds of semicommercial activities carried on by some governments are included in the general government category. Insurance trust figures relate to employee retirement, unemployment compensation, and other social insurance systems administered by State and local governments.

Revenue and expenditure reported for each of these sectors and in total, in the basic framework of these statistics, represent only external transactions, and exclude transfers among agencies and funds of the government concerned. Certain internal transactions are shown separately, however, in related tables.

Some of these classification aspects of financial data represent a change from 1950 and earlier years. Therefore, financial data appearing in this section cannot in all respects be directly related to government finance series included in the volume, *Historical Statistics of the United States, 1789-1945*, referred to below.

**Employment and payrolls.**—Public employment and payrolls data are primarily from Census Bureau reports based on mail canvassing of State and local governments. Payroll amounts include all salaries, wages, and individual fee payments for the month specified, and employment numbers relate to all persons on governmental payrolls during a pay period of the month covered—including paid officials, temporary help, and (except where otherwise specified) part-time as well as full-time personnel. As in the case of financial data, figures shown for individual governments, such as States,

No. 498.—GOVERNMENTAL UNITS, BY TYPE OF GOVERNMENT, BY STATES AND OTHER AREAS: 1957

[Limited to governments actually in existence. Excludes, therefore, a few counties and numerous townships and "incorporated places" which exist as areas for which statistics can be presented as to population and other subjects, but which lack any separate organized county, township, or municipal government]

STATE OR OTHER AREA	All govern- ment- al units <sup>1</sup>	Local governments except school districts					School districts	Other public school systems <sup>2</sup>
		Total	Counties	Muni- cipali- ties	Town- ships <sup>3</sup>	Special districts		
		51,833	43,047	17,183	17,198	14,405		
Continental U. S.	102,328						50,446	2,407
Alabama	617	504	67	318	—	119	112	—
Arizona	367	116	14	52	—	50	250	3
Arkansas	1,127	703	75	374	—	254	423	—
California	3,879	2,038	457	331	—	1,050	1,840	—
Colorado	1,666	729	62	246	—	421	936	—
Connecticut	384	380	8	33	152	187	3	167
Delaware	132	116	3	49	—	64	15	2
District of Columbia	2	2	—	1	—	1	—	1
Florida	672	604	67	310	—	227	67	—
Georgia	1,121	922	159	508	—	255	198	—
Idaho	843	674	44	199	—	431	168	—
Illinois	6,510	4,516	102	1,181	1,433	1,800	1,993	—
Indiana	2,989	1,958	92	544	1,009	313	1,030	—
<i>To</i>	<i>4,906</i>	<i>1,240</i>	<i>99</i>	<i>942</i>	—	<i>199</i>	<i>3,665</i>	—

No. 499.—COUNTY, MUNICIPAL, AND TOWNSHIP GOVERNMENTS, 1957, AND THEIR POPULATION, 1950, BY POPULATION SIZE-GROUP

[Number of governments as of January 1957; population as of April 1950. Township governments include "towns" in the 6 New England States, New York, and Wisconsin]

POPULATION SIZE-GROUP	COUNTIES			MUNICIPALITIES			TOWNSHIPS		
	Number, 1957	Population, 1950		Number, 1957	Population, 1950		Number, 1957	Population, 1950	
		Number (1,000)	Percent		Number (1,000)	Percent		Number (1,000)	Percent
United States.....	1,3,047	133,360	100.0	17,183	2 96,730	100.0	17,198	31,257	100.0
250,000 or more.....	77	46,587	34.9	106	44,312	46.0	36	3,569	11.4
100,000 to 249,999.....	147	22,655	17.0	128	9,055	9.4			
50,000 to 99,999.....	251	17,627	13.2	252	8,811	9.1	100	3,415	10.9
25,000 to 49,999.....	639	22,392	16.8	761	11,630	12.0	327	4,796	15.3
10,000 to 24,999.....	1,171	19,403	14.6	1,102	7,629	7.9	633	4,406	14.1
5,000 to 9,999.....	508	3,869	2.9	1,572	5,560	5.7	1,223	4,234	13.5
2,500 to 4,999.....				3,455	5,449	5.6	3,870	5,946	19.0
1,000 to 2,499.....	234	798	0.6	9,807	4,284	4.4	11,000	4,891	15.6
Less than 1,000.....									

<sup>1</sup> Excludes areas corresponding to counties but having no organized county government.

<sup>2</sup> Includes population of municipalities incorporated since April 1, 1950, classified on the basis of special censuses or, in the absence of a special census, on the basis of estimated population.

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Governments in the United States*.

No. 500.—GOVERNMENTAL REVENUE, BY SOURCE, BY TYPE OF GOVERNMENT: 1956  
[In millions of dollars]

REVENUE	All governments	Federal	State and local	State	LOCAL 1					
					Total	County	City	Township	School district	Special district
Total revenue.....	2 121,169	82,812	2 41,692	22,199	2 26,352	5,247	10,942	1,160	2 7,984	1,418
Intergovernmental revenue.....										
Total revenue from own sources.....	(2)		23,325	3,296	2 6,899	1,917	1,566	280	2 3,415	120
General revenue, net of intergovernmental.....	121,169	82,812	38,357	18,903	19,453	3,329	9,376	880	4,570	1,298
Taxes, total.....	104,978	73,646	31,332	15,093	16,228	3,217	6,875	836	4,534	776
Property.....	91,593	65,220	26,368	13,375	12,992	2,522	5,447	751	4,013	260
Individual income.....	33,725	32,188	1,538	1,374	467	11,282	2,374	3,986	712	3,950
Corporation income.....	21,770	20,880	890	890						
Sales, gross receipts, and customs.....	19,160	10,469	8,691	7,801	889	148	833	39	63	-----
Death and gift.....	1,481	1,161	320	310	9		7			
Licenses, permits, and other.....	3,709	528	3,181	2,533	648		471			
Charges and miscellaneous.....	13,384	8,420	4,964	1,718	3,246	695	1,429	85	521	516
Utility and liquor store revenue.....	3,854		3,854	1,019	2,835	69	2,212	42		512
Liquor stores.....	1,136	1,136	1,019	117	59	58				(3)
Water supply system.....	1,162		1,162		1,162	(3)	1,002	(3)		(3)
Electrical power system.....	887		887		887	(3)	682	(3)		(3)
Transit system.....	542		542		542	(3)	380	(3)		(3)
Gas supply system.....	127		127		127	(3)	90	(3)		(3)
Insurance-trust revenue, total.....	12,337	9,166	3,171	2,791	380	44	289	2	36	10
Employee retirement.....	2,084	790	1,295	919	376	44	284	2	36	10
Unemployment compensation.....	1,545	40	1,500	1,500	5		5			
Old-age and survivors insurance.....	6,930	6,930								
Other.....	1,778	1,407	371	371						

<sup>1</sup> Subject to sampling variation.

<sup>2</sup> To avoid duplication in summarizing data, excludes all transactions between types of government described in column heading; consequently, this figure is less than sum of components listed in columns at the right.

<sup>3</sup> Excludes interschool-district revenue amounting to \$149,000,000.

<sup>4</sup> Corporation included with individual income tax collections.

<sup>5</sup> Not computed.

Source: Department of Commerce, Bureau of the Census; annual report, *Summary of Governmental Finances in 1956*.

No. 501.—GOVERNMENTAL TAX REVENUE, BY SOURCE, BY LEVEL OF GOVERNMENT:  
1942 TO 1956

[In millions of dollars. See also *Historical Statistics, 1789-1945*, series P 189-190]

YEAR AND LEVEL OF GOVERNMENT	Total <sup>1</sup>	Individual income	Corporation income <sup>1</sup>	Sales, gross receipts, and customs	Property	Death and gift	Licenses, permits, and other
<b>TOTAL</b>							
1942	20,797	3,527	4,998	5,685	4,537	530	1,521
1945	50,075	18,727	15,647	8,454	4,802	769	1,776
1950	50,967	16,472	11,043	12,986	7,349	870	2,247
1951	63,585	22,569	14,795	14,936	7,926	906	2,452
1952	79,066	25,919	22,072	15,689	8,652	1,032	2,703
1953	83,704	30,581	22,055	17,279	9,375	1,107	3,005
1954	84,476	30,669	21,879	17,643	9,967	1,188	3,129
1955	81,072	29,984	18,604	17,221	10,735	1,182	3,345
1956	91,593	33,725	21,770	19,100	11,749	1,481	3,709
<b>FEDERAL</b>							
1942	12,270	3,251	4,726	3,834	—	419	510
1945	40,882	18,344	15,089	6,020	—	636	733
1950	35,053	15,684	10,450	7,832	—	698	389
1951	46,031	21,696	14,101	9,117	—	708	409
1952	59,744	27,921	21,226	9,332	—	818	446
1953	62,706	20,816	21,238	10,352	—	881	503
1954	62,409	28,542	21,101	10,367	—	934	465
1955	57,589	25,747	17,861	9,578	—	924	478
1956	65,226	32,188	20,880	10,469	—	1,161	523
<b>STATE AND LOCAL, TOTAL</b>							
1942	8,527	276	272	2,351	4,537	111	981
1945	9,103	383	458	2,434	4,802	133	983
1950	15,914	788	593	5,154	7,349	172	1,858
1951	17,554	873	694	5,819	7,926	199	2,042
1952	19,323	998	846	6,357	8,652	214	2,257
1953	20,908	1,065	817	6,927	9,375	226	2,497
1954	22,067	1,127	778	7,276	9,967	254	2,664
1955	23,483	1,237	744	7,643	10,735	258	2,867
1956	26,308	1,538	890	8,691	11,749	320	3,181
<b>State</b>							
1942	3,903	249	269	2,218	264	110	793
1945	4,307	357	453	2,278	276	132	811
1950	7,930	724	586	4,670	307	168	1,475
1951	8,933	805	687	5,268	346	196	1,631
1952	9,857	913	838	5,730	370	211	1,705
1953	10,552	969	810	6,209	365	222	1,978
1954	11,089	1,004	772	6,573	391	247	2,102
1955	11,597	1,094	737	6,864	412	249	2,241
1956	13,375	1,374	890	7,801	467	310	2,533
<b>Local</b>							
1942	4,624	27	3	133	4,273	1	188
1945	4,886	26	5	156	4,526	1	172
1950	7,984	64	7	484	7,042	4	383
1951	8,621	68	7	551	7,580	3	411
1952	9,466	85	8	627	8,282	3	462
1953	10,356	96	7	718	9,010	4	519
1954	10,978	122	7	703	9,577	7	562
1955	11,886	143	7	779	10,323	8	625
1956	12,992	164	(2)	889	11,282	9	648

<sup>1</sup> Federal amounts include excess profits tax, as well as normal tax and surtax, and for years prior to 1950 include unjust enrichment tax.

<sup>2</sup> Corporation included with individual income tax collections.

Source: Department of Commerce, Bureau of the Census; *Governmental Revenue in 1951* and annual report, *Summary of Governmental Finances in 1956*.

No. 502.—FEDERAL EXPENDITURES—AID TO STATE AND LOCAL GOVERNMENTS:  
1952 TO 1958

[In millions of dollars. Comprises budget accounts and trust funds. For years ending June 30. Based on existing and proposed legislation]

**1958** **1958** **1958** **1958** **1958** **1958** **1958**

## No. 503.—INTERGOVERNMENTAL EXPENDITURE, BY FUNCTION: 1956

[In millions of dollars]

LEVEL OF GOVERNMENT	Total	Education	Highways	Public welfare	Health and hospitals	Natural resources	Employment security administration	Other, combined and unallocable
Federal Government to States.....	3,023	359	729	1,453	87	92	223	79
Federal Government to local governments.....	323	176	4	4	1		1	137
States to local governments.....	6,538	3,541	984	1,069	132	11		800
Local governments to States.....	269	25	105	26	53	12		49
Local governments to local governments.....	633	452	32	10	40	(1)		100

<sup>1</sup> Less than \$500,000.Source: Department of Commerce, Bureau of the Census; annual report, *Summary of Governmental Finances in 1956*.

## No. 504.—GOVERNMENTAL EXPENDITURE, BY CHARACTER AND OBJECT, BY TYPE OF GOVERNMENT: 1956

[In millions of dollars]

EXPENDITURE	All governments	Federal	State and local	State	LOCAL <sup>1</sup>					
					Total	County	City	Township	School district	Special district
Total expenditure.....	<sup>2</sup> 114,525	74,719	<sup>2</sup> 43,152	21,686	<sup>2</sup> 28,273	5,497	11,265	1,148	<sup>3</sup> 9,148	1,629
Intergovernmental expenditure.....	(2)	3,347	(2)	6,538	<sup>2</sup> 269	462	94	75	<sup>3</sup> 18	34
Direct expenditure, total.....	114,525	71,373	43,152	15,148	28,004	5,035	11,171	1,073	9,129	1,595
Current operation.....	61,820	36,292	26,528	6,758	18,771	3,308	7,284	787	6,607	785

## No. 505.—GOVERNMENTAL EXPENDITURE, BY TYPE AND FUNCTION, BY TYPE OF GOVERNMENT: 1956

[In millions of dollars]

EXPENDITURE	All governments	Federal	State and local	State	LOCAL <sup>1</sup>					
					Total	County	City	Township	School district	Special district
Total expenditure.....	2114,525	74,719	243,152	21,686	228,273	5,497	11,265	1,148	39,148	1,629
Intergovernmental expenditure.....	(2)	3,347	(2)	6,538	2,269	462	94	75	3,18	34
Direct expenditure, total.....	114,525	71,373	43,152	15,148	28,004	5,035	11,171	1,073	9,129	1,595
Direct general expenditure, total.....	100,884	64,173	36,711	12,319	24,392	4,938	8,428	1,026	9,100	599
National defense.....	40,447	40,447	-	-	-	-	-	-	-	-
International assistance and foreign affairs.....	1,928	1,928	-	-	-	-	-	-	-	-
Postal service.....	2,899	2,899	-	-	-	-	-	-	-	-
Education.....	14,161	940	13,220	2,138	11,082	657	1,217	316	8,891	-
Institutions of higher education.....	1,772	9	1,764	1,678	85	-	57	-	28	-
Elementary and secondary.....	11,199	35	11,165	219	10,946	628	1,145	310	8,863	-
All other.....	1,189	897	292	241	51	29	15	7	-	-
Highways.....	7,035	82	6,953	4,367	2,586	1,076	1,175	258	-	76

## No. 506.—TOTAL GOVERNMENTAL DEBT, BY LEVEL OF GOVERNMENT: 1902 TO 1956

[Data in most instances are for fiscal years ending during calendar years shown]

YEAR	AMOUNT (millions of dollars)					PER CAPITA <sup>1</sup> (dollars)				
	All governments	Federal	State and local			All governments	Federal	State and local		
			Total	State	Local			Total	State	Local
1902	3,285	1,178	2,107	230	1,877	15	15	27	3	24
1913	5,607	1,193	4,414	379	4,035	58	12	45	4	42
1922	33,072	22,063	10,109	1,131	8,978	301	209	92	10	82
1932	38,692	19,487	19,205	2,832	16,373	310	186	154	23	131
1940	63,251	42,968	20,283	3,590	16,688	479	325	154	27	126
1946	285,339	269,422	15,917	2,353	13,504	2,018	1,905	113	17	96
1950	281,472	257,357	24,115	5,285	18,830	1,856	1,697	159	35	124
1952	289,205	259,105	30,100	6,874	23,226	1,842	1,650	192	44	148
1953	299,852	266,071	33,782	7,824	25,957	1,878	1,667	212	49	163
1954	310,190	271,260	38,931	9,600	29,331	1,910	1,670	240	59	181
1955	318,641	274,374	44,207	11,198	33,069	1,928	1,680	268	68	200
1956	321,911	272,751	49,161	12,890	36,271	1,914	1,622	292	77	216

<sup>1</sup> Based on population estimates as of July 1, including Armed Forces overseas.Source: Department of Commerce, Bureau of the Census; *Historical Statistics on State and Local Government Finances, 1902-1953*, and annual report, *Summary of Governmental Finances in 1956*.

## No. 507.—GOVERNMENTAL DEBT OUTSTANDING, BY TYPE OF GOVERNMENT: 1956

[In millions of dollars. As of end of fiscal year]

DEBT	All governments	Federal	State and local	State	LOCAL <sup>1</sup>					
					Total	County	City	Township	School district	Special district
Debt outstanding, total	321,911	272,751	49,161	12,890	36,271	3,528	16,937	974	8,586	6,246
Long-term, total	(3)	(3)	47,067	12,643	34,424	3,343	16,139	955	8,394	5,592
Net long-term	(3)	(3)	43,217	11,175	32,042	3,209	14,454	930	8,200	5,240
Full faith and credit	(3)	(3)	32,108	6,213	25,895	2,892	11,497	792	8,394	2,321
Nonguaranteed	(3)	(3)	14,080	6,430	8,529	451	4,643	164	-----	3,272
Short-term	(3)	(3)	2,093	247	1,845	184	797	19	192	654

<sup>1</sup> Subject to sampling variation.<sup>2</sup> "Public debt" of the U. S. Government; excludes guaranteed obligations not owned by Treasury (interest-bearing debt of Commodity Credit Corporation and Federal Housing Administration) and nonguaranteed debt of Federal agencies.<sup>3</sup> The distinction between long-term and short-term debt is not applied to Federal debt figures.Source: Department of Commerce, Bureau of the Census; annual report, *Summary of Governmental Finances in 1956*.

## No. 508.—DEBT TRANSACTIONS OF STATE AND LOCAL GOVERNMENTS, BY TYPE OF GOVERNMENT: 1956

[In millions of dollars]

DEBT	State and local	State	LOCAL <sup>1</sup>						
			Total	County	City	Township	School district	Special district	
Long-term debt issued, total	6,846	2,125	4,721	474	2,018	157	1,413	669	
Original issues	6,786	2,115	4,671	474	2,004	157	1,413	623	
Refunding issues	60	10	50	(2)	13	-----	-----	37	
Long-term debt retired, total	2,315	527	1,788	207	916	66	406	193	
Redeemed	2,253	517	1,735	206	901	66	406	156	
Refunded	62	10	53	(2)	15	-----	-----	37	
Total borrowing	7,011	2,121	4,890	513	2,190	166	1,508	514	
Total debt redemption	2,490	524	1,966	242	993	73	489	168	

<sup>1</sup> Subject to sampling variation.   <sup>2</sup> Less than \$500,000.Source: Department of Commerce, Bureau of the Census; annual report, *Summary of Governmental Finances in 1956*.

## No. 509.—LONG-TERM DEBT OF STATE AND LOCAL GOVERNMENTS OUTSTANDING.

PURPOSE	AMOUNT (\$1,000,000)			PERCENT DISTRIBUTION		
	State and local	State	Local <sup>1</sup>	State and local	State	Local
Total.....	50,445	13,498	36,947	100.0	100.0	100.0
Education.....						
State institutions of higher education.....	13,083	1,728	12,255	27.7	12.8	33.2
Other.....	689	689	-----	1.4	5.1	-----
Highways.....	13,294	1,039	12,255	26.4	7.7	33.2
State toll facilities.....	10,681	7,294	3,387	21.2	54.0	9.2
Other.....	5,093	5,093	-----	10.1	37.7	-----
Nonhighway transportation.....	5,588	2,201	3,387	11.1	16.3	9.2
Sewers and sewage disposal.....	1,708	274	1,434	3.4	2.0	3.9
Natural resources.....	3,882	-----	3,382	6.7	-----	9.2
Housing and community redevelopment.....	1,831	489	892	2.7	3.6	2.4
Hospitals.....	3,293	391	2,902	6.5	2.9	7.9
State veterans' bonuses.....	772	177	595	1.5	1.3	1.6
Utilities <sup>2</sup> .....	1,280	1,280	-----	2.5	0.5	-----
Other and unallocable.....	8,441	-----	8,441	16.7	-----	22.8
	5,524	1,865	3,659	11.0	13.8	9.9

<sup>1</sup> Estimates, subject to sampling variation.<sup>2</sup> Water-supply, electric, gas-supply, and transit systems owned and operated by local governments.Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *State and Local Government Debt*.

## No. 510.—LONG-TERM DEBT OF STATE AND LOCAL GOVERNMENTS OUTSTANDING IN 1957, BY SCHEDULED MATURITY PERIODS

[As of June 30]

PERIOD	AMOUNT (\$1,000,000)			PERCENT OF TOTAL		
	State and local	State	Local <sup>1</sup>	State and local	State	Local
Total.....	50,445	13,498	36,947	100.0	100.0	100.0
DEBT SCHEDULED TO MATURE DURING PERIOD INDICATED						
1957 (July-December only).....	1,300	223	1,077	2.6	1.7	2.9
1958.....	2,507	520	1,987	5.0	3.9	5.4
1959.....	2,507	514	1,993	5.0	3.8	5.4
1960.....	2,397	500	1,897	4.8	3.7	5.1
1961.....	2,417	522	1,895	4.8	3.9	5.1
1962.....	2,297	520	1,777	4.6	3.9	4.8
1963.....	2,155	467	1,688	4.3	3.5	4.6
1964.....	2,210	509	1,701	4.4	3.8	4.6
1965.....	2,114	468	1,646	4.2	3.5	4.5
1966.....	2,067	465	1,602	4.1	3.4	4.3
1967.....	1,908	454	1,454	3.8	3.4	3.9
1968.....	1,870	401	1,469	3.7	3.0	4.0
1969.....	1,766	376	1,390	3.5	2.8	3.8
1970 and subsequent years.....	22,930	7,559	15,371	45.5	56.0	41.6
CUMULATIVE MATURITIES SCHEDULED THROUGH PERIOD INDICATED						
1957 (July-December only).....	1,300	223	1,077	2.6	1.7	2.9
1958.....	3,807	743	3,064	7.5	5.5	8.8
1959.....	6,314	1,257	5,057	12.5	9.3	12.7
1960.....	-----	-----	-----	-----	-----	-----

No. 511.—GENERAL REVENUE, GENERAL EXPENDITURE, AND TOTAL GOVERNMENTAL DEBT, PERCENT DISTRIBUTION AND PER CAPITA AMOUNTS, BY LEVEL OF GOVERNMENT: 1956

ITEM	PERCENT DISTRIBUTION				PER CAPITA <sup>1</sup> (dollars)			
	All governments	Federal	State and Local		All governments	Federal	State and local	
			State	Local			Total	State
General revenue, total, net of intergovernmental								
Taxes, total	100.0	70.2	14.4	15.5	624.22	437.91	186.31	89.75
Property	100.0	71.2	14.6	14.2	544.63	387.85	156.79	79.53
Individual income	100.0	95.4	4.1	2.0	69.86	69.86	2.78	67.08
Corporation income	100.0	95.9	4.1	(2)	129.45	124.16	5.29	(2)
Sales, gross receipts, and customs	100.0	54.6	40.7	4.6	113.93	62.25	51.68	46.39
Death and gift	100.0	78.4	21.0	0.6	8.80	6.90	1.90	.08
Other, including licenses and permits	100.0	14.2	68.3	17.5	22.05	3.14	18.01	15.06
Charges and miscellaneous	100.0	62.9	12.8	24.3	79.59	50.07	29.52	10.22
Direct general expenditure, total	100.0	63.6	12.2	24.2	599.88	381.59	218.29	73.25
National defense	100.0	100.0			240.51	240.51		
International assistance and foreign affairs	100.0	100.0			11.47	11.47		
Postal service	100.0	100.0			17.24	17.24		
Education	100.0	6.6	15.1	78.3	84.20	5.59	78.61	12.71
Institutions of higher education	100.0	0.5	94.7	4.8	10.54	.05	10.49	9.98
Elementary and secondary schools	100.0	0.3	2.0	97.7	66.59	.21	66.39	1.30
All other	100.0	75.4	20.3	4.3	7.07	5.33	1.74	1.43
Highways	100.0	1.2	62.1	36.8	41.83	.49	41.34	25.97
Public welfare	100.0	1.4	50.3	48.2	18.94	.27	18.67	9.53
Categorical public assistance program	100.0	0.4	58.8	40.8	13.79	.06	13.73	8.11
Other public assistance	100.0		19.8	80.2	1.54		1.54	.30
Other public welfare	100.0	5.9	31.1	62.9	3.61	.21	3.40	1.12
Health	100.0	25.9	39.3	34.8	{ 3.99	1.28	2.71	1.20
Hospitals					{ 18.24	4.47	13.77	7.54
Police	100.0	10.5	10.7	78.8	8.84	.93	7.91	.94
Local fire protection	100.0			100.0	4.38		4.38	4.38
Natural resources	100.0	82.0	13.3	4.7	30.01	24.62	5.39	3.98
Sanitation	100.0			100.0	7.89		7.89	7.89
Total parks and recreation	100.0			100.0	3.22		3.22	3.22

## No. 512.—SUMMARY OF STATE AND LOCAL GOVERNMENT FINANCES: 1922 TO 1956

[In millions of dollars]

ITEM	1922	1932	1942	1950	1954	1955	1956
Revenue, total	5,169	7,887	13,148	25,639	35,386	37,619	41,692
From Federal Government							
Public welfare	108	232	858	2,486	2,966	3,131	3,335
Highways	1	1	369	1,107	1,425	1,428	1,452
Education	79	191	169	438	542	502	739
Employment security administration	10	12	137	345	277	299	344
Other and unallocated <sup>1</sup>	18	28	57	168	198	208	219
From State and local sources	5,061	7,655	12,290	23,153	32,490	34,489	38,357
General, net of intergovernmental	4,673	7,035	9,560	18,425	26,046	27,942	31,332
Taxes	4,016	6,164	8,528	15,914	22,067	23,483	26,368
Property	3,321	4,487	4,587	7,349	9,967	10,735	11,749
Sales and gross receipts	154	752	2,351	5,184	7,276	7,643	8,691
Individual income	43	74	276	788	1,127	1,237	1,538
Corporation net income	58	70	272	593	778	744	890
Licenses and other	440	772	1,092	2,030	2,918	3,125	3,501
Charges and miscellaneous	657	871	1,031	2,511	3,979	4,459	4,964
Utility and liquor stores revenue	266	463	1,277	2,712	3,496	3,688	3,854
Liquor stores			390	904	1,094	1,079	1,136
Water supply system	175	317	439	705	971	1,092	1,162
Electric power system	72	111	251	574	787	870	887
Transit system	13	25	170	468	554	544	542
Gas supply system	6	10	27	61	90	104	127
Insurance trust revenue	122	157	1,454	2,016	2,877	2,858	3,171
Employee retirement	45	93	195	606	1,070	1,180	1,295
Unemployment compensation			1,142	1,180	1,470	1,329	1,505
Other	77	64	117	229	337	349	371
Direct expenditure, total	5,652	8,403	10,914	27,905	36,607	40,375	43,152
By function:							
General expenditure	5,218	7,765	9,190	22,787	30,701	33,724	36,711
Education	1,705	2,811	2,586	7,177	10,557	11,907	13,229
Higher education	143	251	317	1,170	1,419	1,569	1,764
Elementary and secondary schools	1,541	2,025	2,192	5,816	8,896	10,084	11,165
Other	21	35	79	191	243	254	292
Highways	1,294	1,741	1,490	3,803	5,527	6,452	6,953
Public welfare	119	444	1,225	2,940	3,060	3,168	3,139
Health	58	107	159	364	447	470	456
Hospitals	200	349	432	1,384	1,962	2,083	2,316
Police	190	318	394	776	1,130	1,229	1,330
Local fire protection	158	210	236	488	653	694	737
Natural resources	* 61	185	214	670	762	793	906
Sanitation	189	223	229	834	1,058	1,142	1,326
Housing and community redevelopment			236	452	611	499	437
Local recreation	85	147	128	304	424	509	541
General control	313	470	578	1,041	1,375	1,452	1,560
Interest on general debt <sup>2</sup>	382	741	565	458	718	838	986
Other and unallocable	4,464	589	718	2,096	2,416	2,516	2,802
Utility and liquor stores expenditure <sup>3</sup>	359	518	1,106	2,739	3,482	3,886	4,065
Liquor stores			302	734	905	883	946
Water supply system	255	320	368	849	1,150	1,479	1,461
Electric power system	75	92	216	534	751	819	895
Transit system	25	99	201	570	538	600	636
Gas supply system	4	7	19	52	90	125	128
Insurance trust expenditure	75	120	617	2,379	2,423	2,764	2,376
Employee retirement	30	75	169	361	679	722	825
Unemployment compensation			377	1,849	1,507	1,784	1,277
Other	45	45	71	169	237	258	274
By character and object:							
Current operation	3,477	5,179	7,057	15,948	21,508	23,186	25,528
Capital outlay	1,518	1,876	1,477	6,047	9,125	10,706	11,407
Construction	1,236	1,558	1,241	5,169	7,738	9,048	9,355
Land and existing structures			282	318	236	{ 415	925
Equipment						687	1,200
Assistance and subsidies	152	388	1,056	2,918	2,634	2,660	2,620
Interest on debt (general and utility)	430	840	706	613	916	1,059	1,220
Insurance trust benefits and withdrawals	75	120	617	2,379	2,423	2,764	2,376
Expenditure for personal services	2,384	3,541	4,515	10,058	14,345	15,539	17,118
Debt outstanding at end of year	10,109	19,205	19,706	24,115	38,931	44,267	49,161
Long-term	9,455	17,874	18,722	23,056	36,898	42,272	47,067
Short-term	654	1,331	984	1,060	2,038	1,095	2,093
Net change during year	1,446	252	-670	3,116	5,149	5,538	4,894

<sup>1</sup> Includes all local revenue received directly from Federal Government. <sup>2</sup> State expenditure only.<sup>3</sup> Interest on utility debt included in "utility expenditure." For total expenditure for interest on debt, see "interest on debt (general and utility)," below.<sup>4</sup> Includes local expenditure for natural resources.

## No. 513.—SUMMARY OF STATE GOVERNMENT FINANCES: 1942 TO 1956

[In millions of dollars, except per capita]

ITEM	1942	1946	1950	1954	1955	1956	Per capita, 1956 <sup>1</sup>
Revenue and borrowing-----	7,040	8,652	15,331	21,073	21,821	24,320	148.80

No. 513.—SUMMARY OF STATE GOVERNMENT FINANCES: 1942 TO 1956—Continued  
 [In millions of dollars, except per capita]

ITEM	1942	1946	1950	1954	1955	1956	Per capita, 1956 <sup>1</sup>
<b>Expenditure and debt redemption</b>	<b>5,746</b>	<b>7,296</b>	<b>15,373</b>	<b>19,184</b>	<b>20,907</b>	<b>22,211</b>	<b>135.89</b>
Debt redemption	403	281	291	497	550	524	3.21
Expenditure, total	5,343	7,066	15,082	18,686	20,357	21,686	132.68
General expenditure	4,549	5,245	12,250	15,737	17,176	18,857	115.37
Public safety	146	162	328	451	476	527	3.22
Public welfare	913	1,058	2,358	2,552	2,047	2,672	16.35
Old-age assistance	509	709	1,390	1,474	1,451	1,476	9.03
Aid to dependent children	134	153	480	518	549	569	3.48
Other (including all public welfare administration)	270	195	481	559	646	628	3.84
Education	1,182	1,471	3,413	4,656	5,066	5,679	34.75
State institutions of higher education	296	307	1,107	1,324	1,468	1,678	10.27
Intergovernmental expenditure	790	953	2,054	2,934	3,150	3,541	21.67
Other	95	121	251	398	448	460	2.81
Highways	1,134	952	2,668	4,126	4,810	5,351	32.74
Regular State highway facilities	771	606	1,953	2,777	3,033	3,314	20.28
State toll highway facilities	19	7	105	477	866	1,053	6.44
Intergovernmental expenditure	344	339	610	871	911	984	6.02
Health and hospitals	311	447	1,042	1,402	1,464	1,602	9.80
State hospitals and institutions for handicapped	235	308	788	1,089	1,145	1,218	7.44
Other	75	139	254	312	318	387	2.36
Nonhighway transportation	(2)	(2)	56	57	47	64	.30
Housing and community redevelopment	(2)	(2)	7	14	15	20	.12
Natural resources	160	209	477	572	610	681	4.17
Total	50	60	170	160	207	215	1.17

## No. 514.—STATE TAX COLLECTIONS, BY TYPE OF TAX, BY STATES: 1957

[In thousands of dollars. Includes local shares of State-imposed taxes]

STATE	Total <sup>1</sup>	SALES AND GROSS RECEIPTS					Motor vehicle and operators licenses	Individual income	Corporation income	Property
		Total <sup>1</sup>	General sales or gross receipts	Motor vehicle fuels	Alcoholic beverages	Tobacco products				
Number of States using tax-----	48	48	33	48	48	42	48	31	33	45
Total-----	14,530,749	8,435,651	3,373,115	2,828,011	569,184	556,018	1,367,816	1,562,900	2,984,407	479,150
Alabama-----	229,647	165,992	74,265	63,473	7,576	10,716	4,956	230,182	21,312	11,366
Arizona-----	107,029	66,514	35,325	19,701	2,958	2,561	7,052	215,061	(2)	14,711
Arkansas-----	125,260	87,214	35,763	34,086	5,560	7,298	12,689	5,413	9,777	314
California-----	1,637,187	1,032,935	603,333	281,295	39,284	-----	112,213	148,339	167,339	107,653
Colorado-----	153,255	84,883	42,069	32,390	4,550	-----	13,199	23,188	4,399	12,049
Connecticut-----	227,614	160,085	70,198	41,993	7,310	10,059	15,746	-----	29,765	13
Delaware-----	44,698	13,089	-----	7,270	1,499	1,613	3,901	14,471	-----	3,750
Florida-----	375,661	285,504	100,880	101,072	38,376	6,183	45,832	-----	-----	7,426
Georgia-----	314,513	243,534	124,282	74,867	10,523	16,077	15,418	25,985	21,850	928
Idaho-----	50,714	21,002	-----	13,998	1,656	2,190	8,508	10,082	4,135	2,889
Illinois-----	600,765	504,445	296,062	129,441	25,653	33,437	91,773	-----	-----	697

**No. 515.—GENERAL REVENUE AND GENERAL EXPENDITURE**

[In thousands of dollars. See also

	GENERAL REVENUE	GENERAL EXPENDITURE
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## OF STATE GOVERNMENTS, BY STATES: 1956

*Historical Statistics, 1789-1945, series P 188-211]*

GENERAL EXPENDITURE—Continued											Total inter-governmental expenditure	
Education			Highways	Health and hospitals		Natural resources	General control	Interest	All other			
Total <sup>2</sup>	State institutions of higher education	Inter-governmental		State hospitals and institutions for the handicapped	Other							
5,679,408	1,678,422	3,541,210	5,351,097	1,215,773	386,511	681,087	484,563	310,953	1,548,283	6,538,247	1	
129,244	29,372	93,478	99,762	10,751	7,294	11,105	7,764	1,943	19,869	132,917	2	
43,808	18,074	23,693	35,903	3,628	1,529	10,931	4,600	144	23,944	47,642	3	
51,971	18,971	29,796	46,252	8,137	2,742	7,552	3,655	3,565	10,387	44,137	4	
752,742	211,499	515,038	442,617	89,505	26,983	90,704	58,192	18,294	184,953	1,056,697	5	
55,356	29,501	20,832	56,229	12,581	5,152	8,808	5,848	839	6,064	106,528	6	
53,252	15,426	28,925	97,725	32,089	8,953	6,270	10,847	6,003	29,463	36,857	7	
29,898	5,928	11,811	13,525	4,918	1,692	1,803	2,211	3,039	5,516	13,259	8	
150,863	33,924	106,935	131,340	21,811	12,508	25,359	12,164	4,312	19,789	131,215	9	
180,730	25,663	101,825	86,515	17,535	11,042	15,067	7,997	7,403	11,293	132,954	10	
17,839	6,902	10,252	33,332	3,486	1,219	6,515	1,326	159	5,195	18,768	11	
194,160	78,899	107,605	208,006	56,929	42,555	19,974	20,763	13,085	33,903	222,141	12	
159,097	75,364	80,539	223,125	31,841	4,083	18,597	9,935	8,846	19,043	156,890	13	
81,301	42,675	35,250	115,251	17,419	1,822	9,076	4,700	4,461	33,793	108,697	14	
69,772	33,274	33,510	136,172	20,073	2,407	7,971	5,795	5,600	20,796	90,834	15	
62,469	19,398	39,254	95,073	9,290	6,171	17,510	9,661	2,322	10,690	47,948	16	
156,887	42,384	100,800	114,287	34,200	5,938	22,780	10,272	9,351	60,923	152,796	17	
18,058	6,600	8,373	51,948	6,986	2,476	6,624	2,755	3,713	6,934	14,302	18	
70,767	21,832	45,118	127,378	28,946	9,021	7,884	9,175	10,838	35,573	118,719	19	
65,704	12,510	47,759	173,958	66,537	6,703	7,312	10,002	20,017	119,319	214,530	20	
377,046	137,887	231,501	247,299	62,664	27,345	23,161	18,111	12,467	127,848	435,523	21	
137,888	52,088	82,845	101,381	25,738	3,484	17,119	7,839	1,506	22,852	153,117	22	
67,006	16,506	44,741	59,149	8,097	4,356	10,219	3,900	2,488	14,302	74,039	23	
96,468	27,999	65,417	105,473	18,962	3,431	11,275	10,978	336	15,530	76,950	24	
25,879	12,495	12,375	27,504	4,335	685	6,713	2,212	1,155	3,837	13,537	25	
25,085	20,350	5,652	53,380	11,493	1,027	6,106	1,717	97	4,772	34,074	26	
10,251	2,350	7,411	16,248	577	983	6,900	2,053	68	2,193	10,240	27	
8,969	5,852	1,640	24,117	5,513	2,602	4,214	2,119	719	5,441	4,054	28	
81,481	41,299	65,421	219,647	36,363	7,745	10,715	16,247	26,145	28,770	108,011	29	
67,255	20,717	33,990	4,061	2,448	5,964	4,592	1,011	4,985	47,152	30		
474,507	61,022	393,904	384,481	205,445	45,491	67,383	66,957	51,161	107,995	816,795	31	
193,606	41,562	21,017	109,197	28,661	7,953	14,713	7,433	6,679	21,083	78,075	32	
21,525	9,583	11,160	25,186	4,813	2,890	5,085	1,724	803	17,726	17,960	33	
201,073	77,988	118,623	377,132	54,674	12,442	18,010	24,612	15,066	70,583	331,170	34	
97,988	35,015	58,547	110,824	15,140	3,092	15,904	6,294	6,340	7,509	92,670	35	
66,759	24,088	38,295	71,817	12,488	4,061	17,068	8,789	3,085	11,217	62,661	36	
250,403	43,488	173,345	282,535	86,936	21,121	26,116	26,824	29,365	58,035	215,240	37	
13,581	4,799	6,293	22,384	9,498	3,721	2,488	4,629	1,627	16,157	16,432	38	
123,907	21,600	91,017	45,064	10,629	5,002	13,025	5,356	4,514	15,080	108,007	39	
15,284	8,964	5,475	31,019	3,025	874	5,307	1,372	2,007	15,067	7,949	40	
108,361	25,727	78,461	86,162	12,090	7,811	9,451	4,685	2,253	19,069	120,213	41	
351,940	86,320	250,916	230,355	40,954	6,210	15,830	12,157	4,914	19,159	263,988	42	
45,007	19,481	23,957	25,125	3,140	1,210	4,831	2,515	138	4,330	28,297	43	
9,108	1,394	5,464	16,578	2,508	1,595	2,969	1,618	184	2,287	9,590	44	
101,868	33,758	60,680	112,407	23,390	9,947	11,424	10,329	3,834	24,169	100,198	45	
147,916	44,515	100,218	89,494	13,215	28,297	20,458	7,553	7,083	34,667	150,644	46	
78,534	23,741	52,206	41,357	7,830	2,556	7,351	5,159	7,792	5,496	54,663	47	
85,303	43,339	37,829	118,562	20,190	10,868	19,387	8,429	151	107,495	239,551	48	
19,912	6,259	12,906	22,452	1,592	644	4,159	1,698	88	4,180	21,216	49	

<sup>2</sup> Includes amounts for items not shown separately.Source: Department of Commerce, Bureau of the Census; annual report, *Compendium of State Government Finances in 1956*.

## No. 516.—DEBT OF STATE GOVERNMENTS OUTSTANDING, BY STATES: 1956

[In thousands of dollars, except per capita. As of end of fiscal year. Includes special obligations of dependent State agencies as well as State general obligations]

STATE	Total debt	LONG-TERM DEBT			Short-term debt	NET LONG-TERM DEBT		PER CAPITA DEBT <sup>1</sup>		
		Total	Full faith and credit	Non-guaranteed		Total	Full faith and credit	Total	Net long-term	
		Total	Full faith and credit	Non-guaranteed		Total	Full faith and credit	Total	Total	Full faith and credit
Total	12,889,984	12,642,901	6,212,767	6,430,134	247,093	11,174,845	4,896,239	78.85	68.37	29.96
Alabama	87,942	87,642	42,528	45,114	300	81,691	37,680	28.28	26.27	12.12
Arizona	5,829	5,829	175	5,554	—	5,340	167	5.79	5.30	.17
Arkansas	112,909	112,909	99,798	13,111	—	97,767	85,415	62.66	54.25	47.40
California	943,179	943,179	823,251	119,928	—	521,726	404,235	72.77	40.25	31.19
Colorado	35,149	34,421	—	34,421	728	33,517	—	22.72	21.67	—
Connecticut	477,797	321,447	121,447	200,000	160,350	303,362	114,791	217.18	137.89	52.18
Delaware	139,296	138,796	97,424	41,372	500	137,442	97,424	357.17	352.42	249.81
Florida	163,673	163,673	—	163,673	—	150,216	—	45.72	41.96	—
Georgia	235,873	235,873	38	235,835	—	217,054	—	64.41	59.27	—
Idaho	5,232	2,000	3,232	—	—	4,947	1,880	8.55	8.08	3.07
Illinois	699,156	699,156	253,481	445,675	—	674,290	229,730	75.17	72.50	24.70
Indiana	321,314	321,314	800	320,514	—	314,656	800	74.22	72.69	.73
Iowa	28,570	28,570	22,755	5,815	—	28,563	22,748	10.70	10.69	8.52
Kansas	175,818	175,818	—	175,818	—	175,553	—	85.35	85.22	—
Kentucky	70,409	70,409	—	70,409	—	69,083	—	23.38	22.94	—
Louisiana	317,695	317,695	234,925	82,770	—	292,801	212,734	108.28	99.80	72.51
Maine	119,385	119,385	35,999	83,386	—	118,202	35,775	131.77	130.47	39.49
Maryland	492,556	492,556	169,744	322,812	—	418,970	107,356	179.50	152.69	39.12
Massachusetts	934,413	934,413	647,454	277,509	9,450	919,296	643,241	195.77	192.60	134.77
Michigan	532,372	532,326	231,078	301,248	46	519,052	224,669	72.67	70.85	30.67
Minnesota	84,358	84,358	83,774	584	—	81,089	80,583	26.44	25.42	25.26
Mississippi	86,837	86,765	—	86,765	72	84,020	—	40.71	39.39	—
Missouri	7,531	7,531	3,000	4,531	—	3,992	—	1.79	.95	—
Montana	45,819	45,819	7,260	38,559	—	37,438	3,904	72.84	59.52	6.21
Nebraska	8,236	8,236	—	8,236	—	8,061	—	5.91	5.78	—
Nevada	2,938	2,938	2,038	—	—	2,893	2,893	12.50	12.31	12.31
New Hampshire	55,935	55,935	54,812	1,123	—	54,605	53,482	101.15	98.74	96.71
New Jersey	884,498	884,498	393,306	491,192	—	873,308	390,386	166.13	164.03	73.33
New Mexico	47,931	47,931	29,985	17,946	—	46,519	29,417	60.44	58.66	37.10
New York	1,938,895	1,888,895	1,122,043	766,852	50,000	1,343,354	584,523	121.02	83.85	36.48
North Carolina	281,900	281,900	281,430	470	—	230,337	229,900	64.89	53.02	52.94
North Dakota	18,538	18,538	13,979	4,559	—	4,258	36	28.83	6.62	.06
Ohio	590,693	590,693	236,724	353,969	—	583,742	229,866	66.04	65.26	25.70
Oklahoma	206,949	206,949	42,006	164,943	—	201,104	39,075	93.64	91.00	17.63
Oregon	171,674	171,674	171,568	105	—	114,361	114,340	101.88	67.87	67.86
Pennsylvania	1,244,709	1,217,709	351,301	866,318	27,000	1,189,045	342,378	114.21	109.11	31.42
Rhode Island	64,791	64,791	61,817	2,974	—	57,652	54,758	79.30	70.57	67.02
South Carolina	217,780	217,280	155,692	61,588	500	202,332	144,909	94.36	87.67	62.79
South Dakota	159	159	—	159	—	102	—	.23	.15	—
Tennessee	110,076	110,076	107,374	2,702	—	103,710	101,088	32.24	30.38	29.61
Texas	213,478	213,478	106,201	107,277	—	203,049	98,169	24.40	23.21	11.22
Utah	4,475	4,475	4,475	—	—	4,028	—	5.61	5.05	—
Vermont	6,626	6,626	6,626	—	—	6,626	6,626	—	—	—
Virginia	180,053	180,053	10,411	160,642	—	174,716	5,713	60.31	48.52	1.60
Washington	231,507	229,360	52,320	177,040	2,147	210,222	43,702	88.80	80.64	16.76
West Virginia	275,298	275,298	135,212	140,086	—	261,197	121,756	138.76	131.65	61.37
Wisconsin	5,845	5,845	—	5,845	—	5,845	—	1.58	1.58	—
Wyoming	3,898	3,898	3,898	3,898	—	3,503	—	12.49	11.23	—

<sup>1</sup> Based on estimated population July 1, 1955, excluding Armed Forces overseas.

Source: Department of Commerce, Bureau of the Census; annual report, *Compendium of State Government Finances in 1956*.

## No. 517.—SUMMARY OF CITY GOVERNMENT FINANCES: 1952 TO 1956

[In millions of dollars, except per capita. Includes sample-based estimates for cities of less than 25,000 and thus subject to sampling variation. Per capita and percent figures computed on basis of amounts rounded to nearest thousand. Minus sign (-) denotes decrease]

ITEM	1952	1953	1954	1955	1956	Percent change, 1955 to 1956	Per capita, 1956 <sup>1</sup>
<b>Revenue and borrowing</b>	<b>9,574</b>	<b>10,474</b>	<b>11,510</b>	<b>12,397</b>	<b>13,132</b>	<b>5.9</b>	<b>136.68</b>
Borrowing	1,296	1,489	1,925	2,170	2,190	0.9	22.79
General	(2) <sup>2</sup>	1,027	1,441	1,642	1,519	-7.5	15.81
Utility		462	484	528	670	27.0	6.98
Revenue	8,278	8,985	9,585	10,227	10,942	7.0	113.89
General revenue	6,351	6,898	7,327	7,824	8,442	7.9	87.86
Taxes	4,183	4,552	4,796	5,100	5,447	6.8	56.69
Property	3,144	3,375	3,585	3,767	3,986	5.8	41.43
Sales and gross receipts	508	685	659	728	833	14.5	8.68
General	360	418	389	438	521	20.3	5.42
Selective	239	267	270	295	313	6.0	3.25
Licenses and other	440	492	552	606	627	3.6	6.53
Intergovernmental revenue	1,212	1,283	1,336	1,438	1,566	8.8	16.30
From State governments only	1,073	1,140	1,177	1,236	1,346	8.9	14.01
Charges and miscellaneous	966	1,063	1,195	1,285	1,429	11.2	14.87
Current charges only	546	599	668	756	821	8.6	8.55
Utility revenue	1,718	1,864	2,011	2,137	2,212	3.5	23.02
Water system	758	830	877	952	1,002	5.3	10.43
Electric power system	542	557	624	677	682	0.8	7.10
Gas supply system	49	60	62	68	90	32.4	.93
Transit system	320	333	391	384	390	-1.0	3.95
Liquor stores	50	54	56	57	58	2.0	.61
Insurance-trust revenue	209	223	246	267	289	8.4	8.01
<b>Expenditure and debt redemption</b>	<b>9,053</b>	<b>9,898</b>	<b>10,843</b>	<b>11,523</b>	<b>12,258</b>	<b>6.4</b>	<b>127.59</b>
Debt redemption	671	759	937	982	993	1.1	10.34
General	(2) <sup>2</sup>	(2) <sup>2</sup>	703	771	765	-0.8	7.96
Utility			234	211	228	8.1	2.38
Expenditure for all purposes	8,383	9,139	9,906	10,541	11,265	6.9	117.25
General expenditure	6,303	6,857	7,500	7,976	8,522	6.8	88.70
Police	685	752	816	884	948	7.2	9.86
Fire	504	544	588	610	645	5.7	6.71
Highways	860	958	1,023	1,115	1,186	6.4	12.34
Sanitation	728	770	911	960	1,061	10.6	11.05
Public welfare	438	434	448	479	479	-0.1	4.98
Education	954	1,020	1,093	1,155	1,237	7.1	12.87
City-operated schools	917	985	1,047	1,114	1,206	8.2	12.55
Libraries	100	110	120	128	135	5.8	1.40
Health and hospitals	481	526	547	579	616	6.4	6.41
Own hospitals	337	371	389	410	417	1.6	4.34
Other	144	156	158	168	199	18.1	2.07
Recreation	277	324	370	408	420	3.0	4.37
Housing and community redevelopment	148	204	269	299	224	7.2	2.33
Nonhighway transportation	112	117	134	145	150	3.2	1.56
General control	367	371	417	438	471	7.5	4.90
General public buildings	89	98	120	122	125	2.1	1.30
Interest on general debt	202	215	232	246	273	10.8	2.84
Other and unallocable general expenditure	358	415	413	499	555	11.2	5.77
Utility expenditure	1,845	2,082	2,134	2,274	2,426	6.7	25.25
Water system	855	930	1,000	1,087	1,182	8.8	12.31
Electric system	501	587	601	601	621	3.3	6.46
Gas supply system	42	48	61	88	90	2.1	.93
Transit system	407	416	425	452	493	7.0	5.03
Liquor stores	40	51	47	46	50	0.1	.52
Insurance-trust expenditure	234	250	272	291	317	8.8	8.29
Expenditure by character and object:							
Current operation	5,519	5,972	6,361	6,757	7,284	7.8	75.81
Capital outlay	1,850	2,119	2,417	2,586	2,779	7.5	28.92
Construction	1,511	1,769	2,020	2,142	2,258	5.2	23.45
Land and existing structures	156	170	183	214	267	24.5	2.78
Equipment	183	181	215	229	259	12.9	2.69
Intergovernmental expenditure	68	78	97	106	94	-11.3	.97
Assistance and subsidies	370	361	370	392	345	-12.0	3.59
Interest on debt	341	350	389	410	447	9.1	4.65
Insurance-trust expenditure	234	250	272	291	317	8.8	3.30
Total personal services <sup>3</sup>	8,860	9,179	9,463	9,749	10,082	7.1	52.91
Debt outstanding at end of fiscal year	12,659	13,558	14,587	15,973	16,937	6.0	176.28
Long-term	12,113	12,913	13,892	15,302	16,139	5.5	167.99
Net long-term	10,603	11,265	12,252	13,632	14,454	6.0	150.44
Full faith and credit	9,566	9,965	10,415	10,864	11,497	5.8	119.66
Nonguaranteed	2,557	2,947	3,478	4,438	4,643	4.6	48.32
Short-term	546	646	695	671	797	18.7	8.30

<sup>1</sup> Based on city population as of 1950.<sup>2</sup> Not available.<sup>3</sup> Included in items shown above.

## No. 518.—ASSESSED VALUE OF PROPERTY SUBJECT TO STATE AND LOCAL TAXES

[In millions of dollars. Relates to officially recorded or "assessed" values, which should not be interpreted as amounts rounded to the nearest thousand. Excludes value

STATE	TOTAL ASSESSED VALUE		STATE-ASSESSED PROPERTY (ALL SUBJECT TO TAX)				LOCALLY ASSESSED PROPERTY				
	Gross (before exemptions)	Subject to tax (after deduction of exemptions)	Total	Rail-	Other	All	Gross assessed value (before exemptions)			Tax-exempt portion	
				roads	public utili-	other	Total	Real prop- erty	Per- sonal prop- erty	Real prop- erty	Per- sonal prop- erty
United States	280,432	272,444	22,459	6,546	13,354	2,553	257,973	209,704	48,269	6,906	1,081
Alabama	2,260	2,260	372	128	244	—	1,888	1,291	597	—	—
Arizona	1,330	1,289	465	113	46	305	865	554	312	49	43
Arkansas	934	934	211	62	149	—	723	466	257	—	—
California	22,686	21,819	2,355	406	2,449	—	19,331	16,212	3,620	708	139
Colorado	3,131	3,068	347	136	211	—	2,784	2,126	658	—	63
Connecticut	6,848	6,634	—	—	—	—	6,848	5,058	1,790	158	56
Delaware	—	928	—	—	—	—	928	928	—	—	—
Dist. of Columbia	2,332	2,332	—	—	—	—	2,332	1,949	384	—	—
Florida	6,858	4,530	134	131	3	—	6,724	5,817	906	2,328	—
Georgia	3,099	2,338	344	101	243	—	2,755	1,762	963	653	108
Idaho	608	603	148	64	85	—	460	353	106	—	6
Illinois	28,009	28,609	1,550	1,098	9	451	27,050	21,600	5,451	—	—
Indiana	7,453	7,029	1,026	325	701	—	6,427	4,114	2,313	395	29
Iowa	4,717	4,607	1,475	124	351	—	4,242	3,533	709	87	23
Kansas	4,290	4,177	766	283	484	—	3,524	2,282	1,242	—	113
Kentucky	3,613	3,618	884	270	400	215	2,734	2,295	439	—	—
Louisiana	2,937	2,341	597	108	489	—	2,340	1,675	665	596	—
Maine	1,159	1,147	—	—	—	—	1,159	927	231	12	—
Maryland	6,719	6,719	1,288	73	648	567	5,431	5,222	209	—	—
Massachusetts	8,590	8,500	—	—	—	—	8,590	7,823	767	—	—
Michigan	14,531	14,531	—	—	—	—	14,531	10,102	4,429	—	—
Minnesota	2,099	2,099	19	—	19	—	1,990	1,590	401	—	—
Mississippi	1,296	1,006	291	71	220	—	1,005	669	336	290	—
Missouri	6,837	6,837	704	237	467	—	6,133	4,618	1,516	—	—
Montana	619	619	147	67	42	38	472	272	200	—	—
Nebraska	2,956	2,956	142	139	4	—	2,814	2,112	701	—	—
Nevada	620	555	154	71	43	40	466	353	113	27	8
New Hampshire	1,021	988	—	—	—	—	1,021	926	65	33	—
New Jersey	7,609	7,349	175	175	—	—	7,434	6,361	1,073	137	122
New Mexico	1,045	938	482	84	158	241	503	458	105	69	37
New York	36,219	35,287	1,556	150	1,406	—	34,663	34,662	—	932	—
North Carolina	6,896	6,479	282	146	117	10	6,414	4,037	2,377	—	217
North Dakota	640	640	94	61	34	—	546	403	143	—	—
Ohio	22,071	22,071	2,797	773	2,024	—	19,274	14,150	5,124	—	—
Oklahoma	2,428	2,008	501	145	357	—	1,927	1,440	487	363	57
Oregon	2,067	2,051	200	72	187	—	1,807	1,403	405	13	4
Pennsylvania	11,951	11,951	—	—	—	—	11,951	11,951	—	—	—
Rhode Island	2,260	2,192	—	—	—	—	2,260	1,752	507	40	28
South Carolina	936	936	236	29	84	123	700	302	397	—	—
South Dakota	1,930	1,930	95	35	60	—	1,835	1,300	536	—	—
Tennessee	2,974	2,974	481	224	257	—	2,403	2,221	272	—	—
Texas	10,553	10,553	123	41	82	—	10,430	7,708	2,722	—	—
Utah	1,165	1,165	489	81	86	321	676	483	193	—	—
Vermont	429	429	—	—	—	—	429	359	70	—	—
Virginia	5,024	5,024	510	—	510	—	4,514	3,501	1,014	—	—
Washington	2,688	2,678	233	95	134	4	2,455	1,884	571	—	10
West Virginia	3,401	3,401	823	341	481	—	2,578	1,341	1,237	—	—
Wisconsin	8,548	8,548	—	—	—	—	8,548	7,064	1,484	—	—
Wyoming	801	784	392	90	69	234	409	265	144	11	6

## REVENUE AND STATE EXPENDITURE, BY STATES

421

## GENERAL PROPERTY TAXATION, BY CLASS OF PROPERTY, BY STATES: 1956

representing the current market worth of taxable property. Percent figures are computed on the basis of property of property wholly exempt from local property taxes]

LOCALLY ASSESSED PROPERTY—Con.			PERCENT DISTRIBUTION OF ASSESSED VALUE SUBJECT TO TAX					STATE	
Assessed value subject to tax (after deduction of exemptions)			State-assessed			Locally assessed			
	Total	Real property	Personal property	Railroads	Other public utilities	Other	Real property	Personal property	
249,986	202,798	47,188	100.0	2.4	4.9	0.9	74.4	17.4	United States.
1,888	1,291	597	100.0	5.7	10.8	-----	57.1	26.4	Alabama.
775	505	269	100.0	9.1	3.7	24.6	40.7	21.7	Arizona.
723	466	257	100.0	6.7	16.0	-----	49.9	27.5	Arkansas.
18,964	15,504	3,460	100.0	1.9	11.2	-----	71.1	15.9	California.
2,721	2,126	695	100.0	4.4	6.9	-----	69.3	19.4	Colorado.
6,634	4,900	1,734	100.0	-----	-----	-----	73.9	26.1	Connecticut.
928	928	-----	100.0	-----	-----	-----	100.0	-----	Delaware.
2,332	1,949	384	100.0	-----	-----	-----	83.5	16.5	Dist. of Columbia.
4,306	3,490	906	100.0	2.9	0.1	-----	77.0	20.0	Florida.
1,904	1,130	855	100.0	4.3	10.4	-----	48.7	36.6	Georgia.
454	348	106	100.0	10.5	14.1	-----	57.7	17.7	Idaho.
27,051	21,600	5,451	100.0	3.8	-----	1.6	75.5	19.0	Illinois.
6,003	3,719	2,284	100.0	4.6	10.0	-----	52.9	32.5	Indiana.
4,133	3,446	687	100.0	2.7	7.6	-----	74.8	14.9	Iowa.
3,411	2,282	1,129	100.0	6.8	11.6	-----	54.6	27.0	Kansas.
2,734	2,295	430	100.0	7.5	11.0	5.9	63.4	12.1	Kentucky.
1,744	1,079	665	100.0	4.6	20.9	-----	46.1	28.4	Louisiana.
1,147	915	231	100.0	-----	-----	-----	79.8	20.2	Maine.
5,431	5,222	209	100.0	1.1	9.6	8.4	77.7	3.1	Maryland.
8,690	7,823	767	100.0	-----	-----	-----	91.1	8.9	Massachusetts.
14,531	10,102	4,429	100.0	-----	-----	-----	69.5	30.5	Michigan.
1,990	1,590	401	100.0	-----	0.9	-----	79.1	19.9	Minnesota.
715	370	336	100.0	7.1	21.8	-----	37.7	33.4	Mississippi.
6,133	4,618	1,518	100.0	3.5	6.8	-----	67.5	22.2	Missouri.
472	272	200	100.0	10.8	6.8	6.1	44.0	32.3	Montana.
2,813	2,112	701	100.0	4.7	0.1	-----	71.5	23.7	Nebraska.
431	326	105	100.0	12.1	7.3	6.8	55.8	18.0	Nevada.
988	893	95	100.0	-----	-----	-----	90.4	9.6	New Hampshire.
7,175	6,224	951	100.0	2.4	-----	-----	84.7	12.9	New Jersey.
456	388	68	100.0	8.9	16.8	25.6	41.4	7.2	New Mexico.
33,730	33,730	-----	100.0	0.4	4.0	-----	95.6	-----	New York.
6,197	4,087	2,160	100.0	2.2	1.8	0.3	62.3	33.3	North Carolina.
546	403	143	100.0	9.5	5.3	-----	62.9	22.4	North Dakota.
10,274	14,150	5,124	100.0	3.5	9.2	-----	64.1	23.2	Ohio.
1,506	1,077	430	100.0	7.2	17.8	-----	53.6	21.4	Oklahoma.
1,792	1,390	401	100.0	3.5	0.1	-----	67.8	19.6	Oregon.
11,951	11,951	-----	100.0	-----	-----	-----	100.0	-----	Pennsylvania.
2,192	1,712	480	100.0	-----	-----	-----	78.1	21.9	Rhode Island.
700	302	397	100.0	3.1	9.0	13.1	32.3	42.5	South Carolina.
1,836	1,300	536	100.0	1.8	3.1	-----	67.3	27.8	South Dakota.
2,493	2,221	272	100.0	7.5	8.6	-----	74.7	9.1	Tennessee.
10,429	7,708	2,722	100.0	0.4	0.8	-----	73.0	25.8	Texas.
676	483	193	100.0	7.0	7.4	27.6	41.5	16.6	Utah.
429	359	70	100.0	-----	-----	-----	83.7	16.3	Vermont.
4,514	3,501	1,014	100.0	-----	10.1	-----	69.7	20.2	Virginia.
2,445	1,884	561	100.0	3.5	5.0	0.2	70.4	20.9	Washington.
2,578	1,341	1,237	100.0	10.0	14.2	-----	39.4	36.3	West Virginia.
8,548	7,064	1,484	100.0	-----	-----	-----	82.6	17.4	Wisconsin.
391	254	138	100.0	11.4	8.8	29.8	32.4	17.6	Wyoming.

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Property Tax Assessments in the United States*.

No. 519.—GROSS ASSESSED VALUE OF LOCALLY ASSESSED TAXABLE REAL PROPERTY,  
BY TYPE OF PROPERTY, BY STATES: 1957

[Relates to officially recorded or "assessed" values, which should not be interpreted as representing current market worth of taxable property. Figures for particular types of property are estimates subject to sampling variation]

STATE	AMOUNT (\$1,000,000)					PERCENT				
	Total <sup>1</sup>	Residential (non-farm)	Acreage and farms	Vacant lots	Com- mer- cial and in- dus- trial prop- erty	Total <sup>1</sup>	Resi- dential (non- farm)	Acreage and farms	Vacant lots	Com- mer- cial and in- dus- trial prop- erty
United States.....	209,704	113,481	29,013	4,743	58,073	100.0	54.1	13.8	2.3	27.7
Alabama.....	1,291	622	258	37	369	100.0	48.2	20.0	2.9	28.6
Arizona.....	554	346	82	18	106	100.0	62.4	14.8	3.2	19.1
Arkansas.....	486	189	164	11	86	100.0	40.6	35.2	2.4	18.5
California.....	16,212	8,868	1,784	470	2,090	100.0	54.7	11.0	2.9	231.4 <sup>2</sup>
Colorado.....	2,126	1,093	427	64	521	100.0	51.4	20.1	3.0	24.5
Connecticut.....	6,058	3,884	202	66	1,366	100.0	66.9	4.0	1.3	27.0
Delaware.....	928	579	75	12	251	100.0	62.4	8.1	1.3	27.0
District of Columbia.....	1,949	1,196	—	84	666	100.0	61.4	—	4.3	34.2
Florida.....	5,817	3,822	430	262	1,268	100.0	65.7	7.4	4.5	21.8
Georgia.....	1,792	1,070	272	43	398	100.0	59.7	15.2	2.4	22.2
Idaho.....	353	89	105	5	64	100.0	25.1	55.2	1.3	18.0
Illinois <sup>3</sup> .....	21,600	10,562	4,255	605	5,702	100.0	48.9	18.7	2.8	26.4
Indiana.....	4,114	2,160	995	99	831	100.0	52.5	24.2	2.4	20.2
Iowa.....	3,533	979	2,074	28	445	100.0	27.7	58.7	0.8	12.6
Kansas.....	2,282	730	1,232	34	276	100.0	32.0	54.0	1.5	12.1
Kentucky.....	2,295	1,099	633	34	470	100.0	47.9	27.6	1.5	20.5
Louisiana.....	1,675	906	236	45	486	100.0	54.1	14.1	2.7	20.0
Maine.....	927	506	102	12	260	100.0	54.6	11.0	1.3	28.0
Maryland.....	5,222	3,604	444	110	1,055	100.0	69.0	8.5	2.1	20.2
Massachusetts.....	7,828	5,053	156	133	2,417	100.0	64.6	2.0	1.7	30.9
Michigan.....	10,102	5,788	980	232	3,091	100.0	57.3	9.7	2.3	30.6
Minnesota <sup>4</sup> .....	1,590	588	422	25	529	100.0	37.0	27.8	1.6	33.3
Mississippi.....	669	282	264	14	108	100.0	42.2	39.5	2.1	16.1
Missouri.....	4,618	2,221	1,016	83	1,224	100.0	48.1	22.0	1.8	20.5
Montana <sup>4</sup> .....	272	94	100	2	72	100.0	34.5	36.9	0.9	26.4
Nebraska.....	2,112	636	1,166	21	258	100.0	30.1	56.6	1.0	12.2
Nevada.....	353	152	58	12	2,131	100.0	43.0	16.4	3.5	237.1 <sup>2</sup>
New Hampshire.....	926	514	72	14	319	100.0	55.5	7.8	1.5	34.4
New Jersey.....	6,361	3,925	172	172	2,061	100.0	61.7	2.7	2.7	32.4
New Mexico.....	458	267	118	11	60	100.0	58.4	25.8	2.5	13.1
New York.....	34,602	20,243	728	659	12,860	100.0	58.4	2.1	1.9	37.1
North Carolina.....	4,037	1,720	860	77	1,183	100.0	42.6	21.3	1.9	29.3
North Dakota <sup>4</sup> .....	403	75	283	6	37	100.0	18.6	70.3	1.4	9.3
Ohio.....	14,150	8,405	1,670	382	3,637	100.0	59.4	11.8	2.7	25.7
Oklahoma.....	1,440	701	464	24	246	100.0	48.7	32.2	1.7	17.1
Oregon.....	1,403	651	400	32	311	100.0	46.4	28.5	2.3	22.2
Pennsylvania.....	11,951	7,374	667	203	3,454	100.0	61.7	5.5	1.7	28.9
Rhode Island.....	1,732	1,139	25	67	485	100.0	65.0	1.4	3.8	27.7
South Carolina.....	302	137	98	7	57	100.0	45.2	32.3	2.3	18.7
South Dakota.....	1,300	274	885	13	125	100.0	21.1	68.1	1.0	9.6
Tennessee.....	2,221	1,202	402	60	553	100.0	54.1	18.1	2.7	24.9
Texas.....	7,708	2,359	1,256	139	1,380	100.0	30.6	16.3	1.8	17.9
Utah.....	483	273	93	13	99	100.0	56.5	19.3	2.7	20.5
Vermont.....	359	178	65	3	114	100.0	49.6	18.0	0.7	31.7
Virginia.....	3,501	2,184	476	109	721	100.0	62.4	13.6	3.1	20.6
Washington.....	1,884	999	383	58	435	100.0	53.0	20.3	3.1	23.1
West Virginia.....	1,341	637	270	38	382	100.0	47.5	20.1	2.8	28.5
Wisconsin.....	7,064	3,497	1,462	92	1,964	100.0	49.5	20.7	1.3	27.8
Wyoming.....	265	110	100	3	51	100.0	41.5	37.9	1.3	10.2

<sup>1</sup> Includes value of property not subject to classification by type, a relatively insignificant portion for most States, but more than 2 percent for Arkansas (3.3%), Illinois (2.2%), Kentucky (2.5%), Maine (5.1%), North Carolina (4.9%), Pennsylvania (2.2%), Rhode Island (2.1%), and Texas (33.4%), mainly comprising separately assessed mineral rights.

<sup>2</sup> Includes property not subject to classification by type, mainly, separately assessed mineral rights.

<sup>3</sup> Distribution based on State-equalized values.

<sup>4</sup> Distribution based on "taxable values" rather than on other types of valuations also locally recorded.

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Property Tax Assessments in the United States*.

No. 520.—GOVERNMENTAL EMPLOYMENT AND PAYROLLS, BY TYPE OF GOVERNMENT:  
1951 TO 1957

[For October except as noted. See also *Historical Statistics, 1789-1945*, series P 69-88, for average annual monthly employment and payrolls]

TYPE OF GOVERNMENT	1951	1952	1953	1954	1955	1956	1957 (April)
<b>EMPLOYEES (1,000)</b>							
<b>Total</b>	<b>6,801</b>	<b>7,105</b>	<b>7,047</b>	<b>7,232</b>	<b>7,432</b>	<b>7,685</b>	<b>8,047</b>
Federal (civilian)	2,514	2,583	2,384	2,373	2,378	2,410	2,439
State and local	4,287	4,522	4,663	4,859	5,054	5,275	5,608
Full-time only	3,643	3,844	3,968	4,146	4,337	4,532	4,593
Full-time equivalent, total	3,816	4,012	4,126	4,309	4,487	4,687	4,783
State	973	999	1,011	1,071	1,129	1,188	1,205
Local	2,843	3,013	3,115	3,237	3,368	3,499	3,587
City	1,145	1,175	1,200	1,234	1,262	1,292	1,297
County	458	498	517	541	557	582	598
School district	1,060	1,145	1,196	1,263	1,340	1,413	1,450
Other	180	196	203	190	209	213	242
<b>PAYROLLS (\$1,000,000)</b>							
<b>Total</b>	<b>1,801</b>	<b>1,980</b>	<b>2,014</b>	<b>2,088</b>	<b>2,265</b>	<b>2,509</b>	<b>2,533</b>
Federal (civilian)	793	856	794	770	846	944	919
State and local	1,008	1,124	1,221	1,318	1,419	1,566	1,615
State	246	271	292	315	340	382	388
Local	762	853	929	1,004	1,078	1,184	1,226
City	315	345	368	396	414	450	461
County	101	114	128	138	148	162	169
School district	299	339	376	410	453	503	519
Other	47	56	58	60	64	69	77

<sup>1</sup> Data prior to 1957 subject to sampling variation.

Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment*, and 1957 Census of Governments, *Summary of Public Employment*.

No. 521.—FULL-TIME PUBLIC EMPLOYEES, BY ANNUAL RATE OF PAY AND TYPE OF GOVERNMENT: 1957.

[As of April]

STATE AND LOCAL GOVERNMENTS State Total

No. 522.—GOVERNMENTAL EMPLOYMENT, BY LEVEL OF GOVERNMENT, BY STATES:  
1957

[For April, except as noted]

STATE	ALL EMPLOYEES (1,000)					FULL-TIME EQUIVALENT EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS					
	All govern- ments	Federal (civ- ilian) <sup>1</sup>	State and local	State	Local	Number (1,000)			Per 10,000 population <sup>2</sup>		
						State and local	State	Local	State and local	State	Local
Total.....	7,839	2,231	5,608	1,358	4,249	4,793	1,205	3,587	281.4	70.8	210.6
Alabama.....	147	56	91	23	68	82	20	62	258.9	63.3	195.6
Arizona.....	55	19	36	9	27	32	8	24	282.7	68.4	214.4
Arkansas.....	68	15	53	15	38	44	13	31	248.4	71.9	176.4
California.....	754	240	515	103	411	454	98	356	326.5	70.5	256.0
Colorado.....	97	36	62	17	45	52	14	39	312.1	81.8	230.3
Connecticut.....	86	14	72	22	50	62	20	42	277.0	88.6	188.3
Delaware.....	17	4	13	7	6	12	7	5	267.3	150.5	117.3
District of Columbia.....	255	3 233	23	-----	23	22	-----	22	261.7	-----	261.7
Florida.....	186	49	137	32	105	126	31	96	308.6	75.2	233.4
Georgia.....	170	57	112	24	88	103	23	80	272.0	59.8	212.2
Idaho.....	31	7	25	8	17	20	6	14	306.4	90.9	215.5
Illinois.....	392	98	294	57	237	244	49	195	252.9	50.6	202.3
Indiana.....	176	34	142	35	107	119	29	90	262.4	63.8	198.6
Iowa.....	117	16	101	25	76	82	21	61	292.5	74.7	217.8
Kansas.....	111	24	87	22	65	68	18	51	320.5	82.7	237.8
Kentucky.....	108	28	79	24	55	70	22	48	220.6	72.0	157.5
Louisiana.....	135	24	111	40	70	98	35	63	319.9	114.5	205.4
Maine.....	50	15	35	9	25	25	9	16	261.9	92.1	169.9
Maryland.....	135	3 52	83	22	61	75	21	55	260.0	70.8	189.2
Massachusetts.....	237	62	175	36	139	154	34	120	315.6	69.7	245.8
Michigan.....	310	42	268	59	200	218	53	165	279.2	67.7	211.6

## EMPLOYMENT AND PAYROLLS

425

## NO. 523.—STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION, BY TYPE OF GOVERNMENT: 1957

[For April]

FUNCTION	State and local	State	LOCAL					
			Total <sup>1</sup>	City <sup>1</sup>	County <sup>1</sup>	School district	Town- ship <sup>1</sup>	Special district
<b>EMPLOYEES (1,000)</b>								
Total.....	5,608	1,358	4,249	1,539	668	1,649	244	150
Education, total.....	2,461	433	2,028	220	106	1,649	53	-----
Public schools.....	2,049	60	1,989	207	98	1,631	53	-----
Institutions of higher education.....	382	350	32	13	1	18	-----	-----
Other.....	30	24	7	-----	7	-----	-----	-----
Highways.....	475	206	289	109	114	-----	41	6
Public welfare.....	110	44	66	19	46	-----	2	-----
Health.....	76	25	51	27	20	-----	3	2
Hospitals.....	605	259	247	107	113	-----	2	25
Police.....	294	28	267	215	37	-----	15	-----
Local fire protection.....	201	-----	201	164	5	-----	17	14
Natural resources.....	123	94	28	-----	11	-----	-----	18
Sanitation.....	133	-----	133	118	3	-----	4	7
Local parks and recreation.....	85	-----	85	65	10	-----	2	8
Housing and community redevelopment.....	27	-----	27	10	-----	-----	(3)	18
Employment security administration.....	48	48	-----	-----	-----	-----	-----	-----
State liquor stores.....	16	14	3	2	1	-----	-----	-----
Local utilities, total.....	229	-----	229	183	1	-----	3	42
Water supply.....	98	-----	98	85	1	-----	2	9
Electric light and power.....	51	-----	51	41	-----	-----	(3)	9
Transit.....	74	-----	74	53	-----	-----	-----	21
Gas supply.....	6	-----	6	4	-----	-----	-----	2
General control.....	473	84	389	179	134	-----	76	-----
Nonhighway transportation.....	19	5	14	9	1	-----	(3)	4
All other.....	330	119	213	114	67	-----	26	6
<b>PAYROLLS (\$1,000,000)</b>								
Total.....	1,614.5	388.4	1,226.1	461.0	169.1	519.4	36.7	39.9
Education, total.....	757.8	111.1	646.6	85.1	26.7	519.4	15.4	-----
Public schools.....	651.7	15.7	636.0	80.9	24.8	514.9	15.4	-----
Institutions of higher education.....	96.0	88.0	8.9	4.1	0.2	4.6	-----	-----
Other.....	9.2	7.5	1.7	-----	1.7	-----	-----	-----
Highways.....	134.2	64.7	69.4	30.7	30.3	-----	7.0	1.5
Public welfare.....	30.7	12.9	17.8	5.9	11.6	-----	0.3	-----
Health.....	22.5	8.1	14.3	8.1	5.5	-----	0.3	0.4
Hospitals.....	122.9	66.4	56.5	25.2	25.9	-----	0.6	4.8
Police.....	97.6	9.6	88.0	73.3	11.5	-----	3.2	-----
Local fire protection.....	51.4	-----	51.4	47.6	1.6	-----	1.5	0.8
Natural resources.....	32.8	26.6	6.2	-----	2.7	-----	-----	3.5
Sanitation.....	39.3	-----	39.3	34.9	1.0	-----	0.9	2.4
Local parks and recreation.....	21.7	-----	21.7	16.2	2.5	-----	0.4	2.6
Housing and community redevelopment.....	8.3	-----	8.3	3.3	-----	-----	(3)	5.1
Employment security administration.....	16.3	16.3	-----	-----	-----	-----	-----	-----
State liquor stores.....	4.8	4.2	0.6	0.5	0.2	-----	-----	-----
Local utilities, total.....	80.1	-----	80.1	63.4	0.4	-----	0.8	15.5
Water supply.....	29.5	-----	29.5	25.9	0.4	-----	0.6	2.6
Electric light and power.....	18.8	-----	18.8	15.2	-----	-----	0.1	3.5
Transit.....	29.8	-----	29.8	21.2	-----	-----	-----	8.6
Gas supply.....	2.0	-----	2.0	1.1	-----	-----	-----	0.8
General control.....	102.8	28.1	74.7	36.4	33.5	-----	4.8	-----
Nonhighway transportation.....	7.0	1.5	5.4	3.1	0.4	-----	(3)	2.0
All other.....	84.3	38.7	45.6	27.4	15.5	-----	1.5	1.3

<sup>1</sup> Subject to sampling variation.<sup>2</sup> Less than 500 employees.<sup>3</sup> Less than \$50,000.Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Summary of Public Employment*.

No. 524.—STATE AND LOCAL GOVERNMENT EMPLOYMENT (FULL-TIME EQUIVALENT)  
BY FUNCTION, BY STATES: 1957

[For April]

STATE	All func-tions	EDUCATION		High-ways	Health and hospi-tals	Police and fire	Nat- ural re- sources	Sanita-tion	Gen- eral con-trol	Utili- ties and State liquor stores	All other
		Total	Public schools only								
<b>Total</b>	<b>4,792,868</b>	<b>2,092,541</b>	<b>1,810,809</b>	<b>444,918</b>	<b>559,431</b>	<b>401,806</b>	<b>106,296</b>	<b>126,388</b>	<b>302,542</b>	<b>234,181</b>	<b>524,765</b>
Ala.	81,587	41,262	35,917	10,516	7,571	4,872	2,401	1,862	3,792	2,958	6,353
Ariz.	32,119	15,462	13,362	3,401	2,577	1,978	1,496	620	2,372	1,578	2,635
Ark.	43,909	24,298	21,296	5,032	4,702	2,248	1,683	629	2,251	1,081	1,981
Calif.	454,598	197,949	162,225	30,185	55,898	40,415	13,955	6,767	26,866	23,498	50,065
Colo.	52,213	25,308	19,954	5,356	5,321	3,250	1,155	651	3,471	1,939	5,753
Conn.	62,371	25,689	22,954	6,554	7,859	7,005	635	1,672	4,469	1,285	7,203
Del.	11,709	5,156	4,106	1,247	1,246	889	262	355	1,013	254	1,287
D. C.	21,750	6,080	6,080	1,009	2,815	3,949	-----	2,141	1,125	590	4,041
Fla.	126,477	51,049	44,134	11,581	16,768	10,036	5,132	6,088	7,711	5,055	13,103
Ga.	102,750	49,956	44,178	10,409	6,845	3,287	3,643	5,386	2,676	6,566	-----
Idaho	19,608	9,317	7,611	2,573	1,607	1,198	1,410	154	1,353	517	1,470
Ill.	243,687	101,224	89,005	14,819	25,660	24,491	2,329	8,022	14,844	19,828	32,870
Ind.	118,965	55,494	45,719	9,341	15,312	9,385	1,926	2,244	10,360	4,715	10,188
Iowa	81,872	44,973	37,614	8,490	7,701	3,780	1,398	1,098	4,909	2,962	6,506
Kans.	68,464	32,991	27,006	8,961	7,042	3,750	1,132	969	5,631	2,525	5,463
Ky.	69,795	38,934	30,195	9,039	6,207	4,635	3,679	1,274	3,237	1,703	6,087
La.	98,154	42,096	36,160	10,311	11,357	6,597	4,528	2,683	5,394	3,561	10,727
Maine	24,690	11,077	9,617	3,971	1,900	1,667	809	176	2,030	680	2,130
Md.	75,277	32,416	28,370	5,789	9,988	8,216	990	3,029	4,209	2,181	8,659
Mass.	153,548	45,985	43,709	13,937	24,147	21,482	939	3,330	11,066	10,128	22,534
Mich.	217,863	103,459	82,285	15,910	27,702	18,134	2,979	5,849	13,600	10,058	19,992
Minn.	94,711	45,556	37,410	10,425	11,258	5,200	2,067	1,349	5,435	3,663	9,758
Miss.	56,706	29,275	25,147	8,058	5,937	2,597	2,682	1,052	2,731	1,259	3,115
Mo.	106,282	46,952	42,488	9,573	14,160	9,222	2,573	1,900	8,752	3,241	9,880
Mont.	20,922	9,920	8,374	2,747	1,289	1,184	1,191	219	1,955	712	1,695
Nebr.	45,614	20,276	17,426	4,284	4,048	2,396	1,729	382	3,372	5,267	2,960
Nev.	9,103	3,353	2,968	1,308	1,173	860	309	113	943	135	909
N. H.	15,616	5,776	4,817	2,098	1,704	1,256	514	133	754	584	1,897
N. J.	149,333	58,726	54,801	11,981	20,164	18,938	1,693	4,175	11,130	2,846	19,600
N. Mex.	24,742	12,905	10,422	2,506	1,644	1,259	941	671	1,697	727	2,302
N. Y.	556,700	167,488	153,359	37,936	93,354	59,528	5,112	23,161	30,697	47,741	91,683
N. C.	108,614	57,388	50,749	10,900	10,810	6,219	3,255	2,732	4,174	3,464	9,672
N. Dak.	18,086	10,096	8,487	2,029	1,046	775	601	178	1,529	265	1,477
Ohio	238,962	107,582	94,188	21,108	24,686	19,016	3,196	7,312	18,315	12,829	24,018
Oklahoma	68,468	34,888	28,995	7,572	6,172	4,215	2,143	1,553	4,261	2,112	5,552
Oreg.	56,776	26,096	22,059	6,323	4,676	3,832	2,289	423	4,508	2,488	6,141
Pa.	251,112	107,673	99,857	27,970	25,579	23,928	3,042	6,308	20,167	9,405	27,045
R. I.	22,147	7,671	6,642	1,980	2,508	3,004	425	722	1,725	500	3,552
S. Dak.	60,527	33,050	29,360	6,226	5,346	3,415	2,217	1,584	2,912	1,046	3,531
S. Duk.	20,772	11,202	9,552	2,643	1,179	894	670	176	1,690	869	1,449
Tenn.	91,416	42,215	36,553	10,574	9,568	5,516	2,223	2,930	3,704	7,731	6,955
Tex.	241,289	121,629	105,850	25,379	19,468	16,795	4,701	7,749	15,051	11,015	19,502
Utah	24,073	12,988	10,293	2,222	2,005	1,498	637	197	1,598	960	1,968
Vt.	10,057	4,855	3,808	1,807	619	626	435	62	516	412	735
Va.	96,798	47,172	40,975	12,174	9,474	6,262	2,157	3,118	5,586	3,178	7,677
Wash.	88,311	38,532	32,262	8,815	7,777	6,032	3,173	971	4,564	8,581	9,866
W. Va.	44,795	26,664	22,839	4,887	3,352	2,517	1,206	653	2,729	1,165	2,022
Wis.	97,879	41,976	34,942	10,949	9,337	8,520	2,188	3,191	6,173	1,937	13,608
Wyo.	11,632	5,562	4,699	1,363	1,447	571	708	174	691	273	843

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Summary of Public Employment*.

NO. 525.—STATE AND LOCAL GOVERNMENT EMPLOYMENT (FULL-TIME EQUIVALENT)  
PER 10,000 POPULATION, BY FUNCTION, BY STATES: 1957

[For April]

STATE	All func-tions	EDUCATION		High-ways	Health and hospitals	Police and fire	Nat-ural re-sources	Sanita-tion	Gen-eral con-trol	Utilities and State liquor stores	All other
		Total	Public schools only								
Total...	281.4	122.9	106.3	26.1	32.8	23.6	6.2	7.4	17.8	13.7	30.8
Ala...	258.9	130.9	114.0	33.4	24.1	15.4	7.6	5.9	12.0	9.4	20.1
Ariz...	282.7	136.0	117.6	29.9	22.6	17.4	13.2	5.4	20.9	14.0	23.3
Ark...	248.4	137.4	120.5	28.5	26.6	12.7	9.5	3.6	12.8	6.2	11.2
Calif...	326.5	142.1	116.5	21.7	40.1	29.0	10.0	4.9	19.3	16.8	42.4
Colo...	312.1	151.3	119.3	32.0	31.8	19.5	6.9	3.9	20.7	11.6	34.4
Conn...	277.0	114.1	101.9	20.1	34.9	31.1	2.8	7.5	19.8	5.7	32.1
Del...	267.3	117.7	93.7	28.5	28.4	20.3	6.0	8.1	23.1	5.8	29.2
D. C...	261.7	73.2	73.2	12.1	33.9	47.6	—	25.8	13.5	7.1	48.7
Fla...	308.6	124.6	107.7	28.3	40.9	24.5	12.5	14.8	18.8	12.3	31.9
Gu...	272.0	132.2	116.9	27.5	37.1	18.1	8.7	9.7	14.3	7.0	17.5
Idaho...	206.4	145.6	118.9	40.2	25.1	18.7	22.2	2.4	21.1	8.0	23.1
Ill...	252.9	105.1	92.4	15.2	26.6	25.5	2.4	8.4	15.4	20.4	34.1
Ind...	262.4	122.4	100.9	20.6	33.8	20.7	4.2	5.0	22.9	10.4	22.4
Iowa...	292.5	160.7	134.4	30.3	27.5	13.5	5.0	3.9	17.5	10.6	23.3
Kans...	320.5	154.5	126.4	42.0	33.0	17.5	5.3	4.6	26.4	11.9	25.6
Ky...	229.6	111.6	99.3	20.7	20.4	15.3	12.1	4.2	10.0	5.6	20.1
La...	319.9	140.1	117.9	33.6	37.0	21.5	14.8	8.8	17.6	11.6	35.1
Maine...	261.9	117.5	102.0	42.1	20.3	17.6	8.6	1.9	21.5	9.9	22.4
Md...	260.0	112.0	98.0	19.8	34.5	28.4	3.4	10.4	14.5	7.4	29.6
Miss...	315.5	94.5	89.8	28.6	49.6	44.1	1.9	6.9	22.7	20.9	46.4
Mich...	270.2	132.6	105.5	20.4	35.6	23.2	3.8	7.5	17.5	12.8	25.6
Minn...	285.2	137.2	112.6	31.4	33.9	15.6	6.2	4.1	16.4	11.1	29.4
Miss...	259.5	134.0	115.1	36.9	27.2	11.9	12.3	4.9	12.5	5.8	14.3
Mo...	249.7	110.3	99.9	22.5	33.2	21.7	6.0	4.5	20.6	7.6	23.2
Mont...	314.1	149.0	125.7	41.2	19.5	17.7	17.9	3.3	29.4	10.7	25.5
Nebr...	314.1	139.6	120.0	29.5	34.1	16.5	11.9	2.7	23.2	36.3	20.3
Nev...	340.9	125.6	111.2	49.0	43.9	32.2	11.6	4.2	35.3	5.0	33.9
N. H...	273.0	101.0	84.2	52.4	29.8	21.9	9.0	2.4	18.2	10.2	33.2
N. J...	265.4	104.4	97.4	21.3	35.8	33.7	3.0	7.4	19.8	5.1	34.9
N. Mex...	208.1	155.5	125.6	30.2	19.8	15.2	11.3	8.0	20.4	8.7	20.0
N. Y...	350.4	105.4	96.5	23.9	58.8	37.5	3.2	14.5	19.3	30.0	57.7
N. C...	241.5	127.6	112.8	24.2	24.0	13.8	7.2	6.0	9.3	7.7	21.6
N. Dak...	280.8	156.8	131.8	31.5	16.3	12.0	10.7	2.8	23.7	4.1	23.0
Ohio...	250.7	117.0	102.4	22.9	26.9	21.6	3.5	8.0	19.9	13.9	26.2
Oklahoma...	300.7	153.2	127.3	33.3	27.1	18.6	9.4	6.9	18.7	9.2	24.5
Oreg...	320.9	147.5	124.7	35.7	26.5	21.7	12.9	2.4	25.5	14.1	34.7
Pa...	227.4	97.5	90.4	25.3	23.1	21.7	2.8	5.7	18.3	8.5	24.4
R. I...	256.9	89.0	77.1	23.0	29.8	34.8	4.9	8.4	20.0	5.8	41.1
S. C...	255.4	139.4	123.8	26.3	27.6	14.4	9.3	6.7	12.3	4.4	14.9
S. Dak...	295.9	159.6	136.1	37.6	16.8	12.7	9.5	2.5	24.1	12.4	20.7
Tenn...	204.0	121.9	105.6	30.5	27.7	15.9	6.4	8.5	10.7	22.4	20.0
Texas...	264.1	133.1	115.8	27.8	21.3	18.4	5.1	8.5	16.5	12.0	21.4
Utah...	282.9	152.6	121.0	26.1	23.6	17.6	7.5	2.3	18.8	11.3	23.1
Vt...	267.5	129.1	101.3	48.1	16.4	16.6	11.6	1.4	13.7	11.0	19.4
Va...	254.9	124.2	107.9	32.1	25.0	16.5	5.7	8.2	14.7	8.4	19.9
Wash...	324.4	141.6	118.5	32.4	28.6	22.1	11.7	3.6	16.8	31.5	36.1
W. Va...	226.7	129.9	115.6	24.7	17.0	12.8	6.1	3.3	18.8	5.9	13.3
Wis...	253.4	108.7	90.5	28.4	24.2	22.1	5.7	8.3	16.0	5.0	35.2
Wyo...	368.1	176.0	148.7	43.1	45.8	18.1	22.4	5.5	21.9	8.6	26.8

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Summary of Public Employment*.

## No. 526.—STATE AND LOCAL GOVERNMENT PAYROLLS, BY FUNCTION, BY STATES: 1957

[In thousands of dollars. For April]

STATE	All functions	EDUCATION		High-ways	Health and hospitals	Police and fire	Natural resources	Sanitation	General control	Utilities and State liquor stores	All other	
		Total	Public schools only									
Total	1,614,511	757,752	651,701	134,166	145,406	149,071	32,810	39,307	102,758	84,939	168,302	
Ala.	21,581	11,788	10,260	2,271	1,447	1,446	637	365	1,034	808	1,785	
Ariz.	11,563	6,129	5,286	1,219	600	689	535	172	774	600	846	
Ark.	9,908	5,471	4,500	1,126	818	603	381	133	634	272	471	
Calif.	193,745	88,413	73,090	13,263	17,561	18,457	5,704	2,467	13,827	10,638	23,416	
Colo.	16,685	8,476	6,611	1,734	1,368	1,169	370	211	975	623	1,760	
Conn.	23,377	10,899	9,784	2,124	2,537	2,611	228	90	533	1,523	472	2,451
Del.	3,798	1,978	1,682	320	306	302	90	73	266	82	381	
D. C.	8,667	2,596	2,596	361	953	1,791	669	495	209	1,493		
Fla.	36,232	16,476	14,327	2,832	3,554	3,143	1,202	1,393	2,619	1,535	3,391	
Ga.	25,222	12,630	10,998	2,310	2,748	1,936	752	750	1,716	672	1,708	
Idaho	5,708	2,772	2,224	859	380	375	414	42	345	136	386	
Ill.	91,888	41,348	36,320	5,755	6,859	9,593	763	3,414	5,122	8,244	10,790	
Ind.	39,504	22,048	18,449	2,697	3,410	3,103	651	646	2,616	1,629	2,710	
Iowa	23,305	13,110	10,475	2,585	1,581	1,219	471	343	1,466	868	1,714	
Kansas	19,918	10,641	8,378	2,466	1,549	1,140	316	227	1,344	796	1,438	
Ky.	18,578	9,772	8,440	2,270	1,295	1,351	596	316	899	440	1,638	
La.	29,028	15,451	13,236	2,472	2,252	2,011	1,255	588	1,699	940	3,261	
Maine	6,468	2,913	2,453	966	442	501	250	42	514	309	532	
Md.	25,674	12,621	10,868	1,712	2,579	2,753	302	882	1,348	652	2,825	
Mass.	51,551	16,942	16,056	4,376	6,527	7,727	288	997	3,754	3,804	7,136	
Mich.	83,841	42,061	34,078	5,879	8,703	7,327	1,152	2,132	5,489	3,980	7,120	
Minn.	52,763	17,280	13,366	3,429	3,027	1,986	525	484	1,652	1,209	3,170	
Miss.	12,164	6,486	5,415	1,485	980	684	543	194	731	265	794	
Mo.	31,215	14,982	13,557	2,544	3,185	3,143	767	505	2,537	963	2,590	
Mont.	6,965	3,615	3,005	1,019	326	377	377	70	504	201	477	
Nebr.	13,065	6,015	4,937	1,199	1,057	735	433	117	841	1,898	770	
Nev.	3,342	1,352	1,164	473	327	328	120	40	327	50	324	
N. H.	4,366	1,789	1,433	727	398	391	157	35	244	166	461	
N. J.	55,437	25,704	23,930	3,796	5,196	7,389	634	1,324	3,985	905	6,505	
N. Mex.	7,899	4,626	3,694	745	372	379	313	156	507	208	693	
N. Y.	215,915	77,066	70,441	12,158	27,824	25,041	1,889	8,853	12,996	18,878	31,222	
N. C.	30,010	17,150	14,651	2,802	2,243	1,833	890	526	1,100	867	2,508	
N. Dak.	5,498	3,267	2,638	556	256	229	215	50	410	79	437	
Ohio	80,442	38,692	33,682	6,669	6,366	7,723	1,044	2,438	5,763	4,652	7,094	
Okla.	19,498	11,012	8,925	1,852	1,183	1,238	595	376	1,107	665	1,571	
Oreg.	19,681	9,395	7,949	2,285	1,175	1,392	865	138	1,419	916	2,097	
Pa.	82,995	39,131	36,309	8,044	6,906	8,497	958	1,989	6,026	3,052	8,393	
R. I.	6,624	2,691	2,373	486	655	884	124	184	513	127	962	
S. C.	13,762	7,591	6,617	1,307	1,281	897	553	270	728	252	883	
S. Dak.	5,827	3,240	2,612	772	222	260	222	50	415	235	411	
Tenn.	23,587	11,269	9,846	2,162	1,812	1,747	567	634	1,101	2,575	1,701	
Texas	72,856	39,506	33,824	7,001	4,271	5,436	1,138	1,948	4,583	3,226	5,749	
Utah	7,658	4,314	3,228	733	509	488	190	57	509	290	568	
Vt.	2,900	1,378	1,055	523	163	185	156	14	149	123	209	
Va.	27,589	14,069	11,954	3,269	2,338	1,960	629	722	1,620	927	2,055	
Wash.	32,194	14,327	11,626	3,412	2,193	2,312	1,129	322	1,549	3,446	3,504	
W. Va.	13,736	9,025	8,021	1,175	615	713	361	145	664	379	659	
Wis.	35,727	16,408	13,225	3,455	2,778	3,388	751	1,223	2,118	695	4,912	
Wyo.	3,776	1,945	1,584	494	334	191	220	52	202	85	255	

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Summary of Public Employment*.

## PAYROLLS

429

NO. 527.—STATE AND LOCAL GOVERNMENT PAYROLLS, BY LEVEL OF GOVERNMENT  
BY STATES: 1957

[For April]

STATE	PAYROLL, ALL EMPLOYEES					PAYROLL, FULLTIME EMPLOYEES			Aver- age earn- ings during month, full- time em- ployees	
	Amount			Percent of total		State and local	State	Local		
	Total	State	Local	State	Local					
Total.....	\$1,000 1,614,511	\$1,000 388,375	\$1,000 1,226,136	Per- cent 24.1	Per- cent 75.9	\$1,000 1,543,793	\$1,000 369,559	\$1,000 1,173,934	Dol. 336	
Alabama.....	21,581	5,425	16,156	25.1	74.9	20,904	5,138	15,766	264	
Arizona.....	11,563	2,770	8,793	24.0	76.0	11,215	2,624	8,591	360	
Arkansas.....	9,908	3,194	6,714	32.2	67.8	9,512	3,050	6,463	225	
California.....	193,745	41,151	152,594	21.2	78.8	181,519	37,714	143,805	419	
Colorado.....	16,685	4,521	12,164	27.1	72.9	15,776	4,163	11,613	319	
Connecticut.....	23,377	7,118	16,259	30.4	69.6	22,730	7,110	15,620	375	
Delaware.....	3,798	1,993	1,805	52.5	47.5	3,701	1,941	1,760	324	
Dist. of Columbia.....	8,567		8,567		100.0	8,394		8,394	394	
Florida.....	36,232	8,444	27,788	23.3	76.7	35,265	8,236	27,029	286	
Georgia.....	25,222	5,833	19,389	23.0	77.0	24,617	5,707	18,911	245	
Idaho.....	5,708	1,859	3,849	32.6	67.4	5,284	1,676	3,609	202	
Illinois.....	91,888	16,313	75,574	17.8	82.2	88,114	15,025	73,088	378	
Indiana.....	39,504	9,042	30,462	22.9	77.1	37,404	8,204	29,200	334	
Iowa.....	23,305	6,336	16,969	27.2	72.8	22,055	5,828	16,227	344	
Kansas.....	10,918	5,264	14,654	26.4	73.6	18,687	4,942	13,745	291	
Kentucky.....	18,578	5,611	12,966	30.2	69.8	17,978	5,443	12,535	266	
Louisiana.....	20,928	9,683	20,245	32.4	67.6	20,076	9,358	10,718	305	
Maine.....	6,468	2,418	4,050	37.4	62.6	6,070	2,367	3,709	263	
Maryland.....	25,674	6,846	18,828	26.7	73.3	24,612	6,422	18,190	341	

No. 528.—CITY EMPLOYMENT, BY FUNCTION AND BY POPULATION GROUP: 1956  
 [For October]

	1,000,000	250,000	100,000	25,000	10,000	5,000	Less than
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## CITY EMPLOYMENT

431

No. 528.—CITY EMPLOYMENT, BY FUNCTION AND BY POPULATION GROUP: 1956—Con.

FUNCTION	All cities	1,000,000 or more	250,000 to 1,000,000	100,000 to 250,000	25,000 to 100,000	10,000 to 25,000	5,000 to 10,000	Less than 5,000
<b>EMPLOYMENT (FULL-TIME EQUIVALENT) PER 10,000 POPULATION</b>								
Total	135.1	204.9	163.4	156.7	129.3	107.5	85.2	60.9
Common city functions								
Police	88.8	107.9	106.9	98.6	89.9	80.8	71.4	53.0
Fire	20.1	29.8	23.3	19.7	17.7	16.7	14.6	13.4
Highways	12.6	13.9	10.6	17.9	16.9	11.5	6.1	2.3
Sanitation	11.2	7.9	9.6	11.7	12.3	13.9	15.2	11.2
Water supply	11.3	15.4	14.0	13.8	11.3	9.4	8.8	5.8
Recreation	5.9	7.7	9.0	8.0	6.6	4.2	2.7	0.9
General control	11.5	18.9	10.8	9.5	9.5	10.7	10.6	8.6
All other	7.5	7.4	13.7	8.5	7.5	5.3	4.0	3.0
Variable city functions								
Education	46.3	97.0	56.5	58.2	39.4	26.6	13.9	7.9
Hospitals	19.8	28.4	25.0	36.4	23.2	12.8	5.3	2.0
Transit utility	10.4	23.8	14.5	8.5	7.8	6.6	1.7	1.4
Electric utility	5.5	25.0	4.5	0.3	0.5	0.2		
Health	4.1	4.7	3.4	5.0	3.2	4.5	5.7	3.8
Public welfare	2.6	4.4	4.4	3.9	2.0	1.0	0.6	0.4
Housing and redevelopment	1.9	5.9	2.3	1.7	1.0	0.3	0.1	(1)
Air and water transportation	1.0	3.9	0.5	0.7	0.4	0.2	0.2	(1)
Gas utility	0.7	0.8	1.3	1.1	0.9	0.5	0.1	(1)
	0.3	-----	0.6	0.4	0.5	0.5	0.2	0.2

<sup>1</sup> Less than 0.05.Source: Department of Commerce, Bureau of the Census; annual report, *City Employment in 1956*.

No. 529.—SUMMARY OF FINANCES OF STATE-ADMINISTERED PUBLIC-EMPLOYEE RETIREMENT SYSTEMS: 1944 TO 1956

[In thousands of dollars]

ITEM	RECEIPTS				PAYMENTS				Assets, end of fiscal year	
	Total	Employee contributions	Government contributions		Earnings on investments	Total	Benefits <sup>1</sup>	Withdrawals <sup>1</sup>		
			State	Local						
1944	195,234	76,357	50,243	26,354	42,280	70,178	48,662	18,857	1,752	
1945	220,095	89,370	63,668	21,945	45,122	75,282	52,464	20,962	1,856	
1946	265,718	110,131	71,833	36,469	47,285	90,595	60,034	27,976	2,585	
1947	317,051	144,808	86,105	38,238	47,900	105,290	70,560	31,579	3,151	
1948	423,614	182,318	127,090	60,918	53,279	121,360	83,492	33,836	4,032	
1949	500,975	221,943	142,602	74,335	62,095	141,501	95,017	39,614	6,870	
1950	608,887	260,494	180,303	97,848	70,242	165,993	109,731	46,307	9,955	
1951	723,863	310,591	211,362	118,329	83,581	208,519	139,003	61,135	8,381	
1952	842,034	349,046	263,306	123,330	105,452	256,444	159,966	86,978	9,500	
1953	917,119	399,204	281,604	116,427	119,884	301,998	186,270	105,316	10,412	
1954	1,108,053	449,387	352,215	165,923	141,528	364,169	226,099	129,292	8,778	
1955	1,171,898	493,368	335,169	177,388	165,973	382,509	255,828	117,561	9,120	
1956	1,316,373	542,015	397,066	184,705	192,497	440,124	291,179	145,574	9,371	

<sup>1</sup> Unsegregable withdrawal data included with benefit payments.Source: Department of Commerce, Bureau of the Census; annual report, *Compendium of State Government Finances*.